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Office of Inspector General

Semiannual Report to the Congress

October 1, 1988 to
March 31, 1989

May 1, 1989

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FOREWORD

This report, submitted pursuant to the Inspector General Act of 1978, summarizes Office of Inspector General (OIG) activity over the 6-month period ending March 31, 1989. It is my seventh Report to the Congress.

I am very pleased to report that, this period, dollar savings accruing to the Government from OIG work reached a record level. Such savings—in terms of management commitments to more efficiently use resources and to recover funds, voluntary recoveries, court-ordered recoveries, and investigative recoveries—totaled $134,625,913. This represented a return of $10.73 for every dollar budgeted for OIG operations during the 6-month period.

Solid support from the Congress, the Office of Management and Budget, and GSA management has enabled us to expand our coverage of GSA programs and operations, especially through increased use of computers in both the audit and investigative fields. I am most appreciative of this continued support.

William R. Barton

WILLIAM R. BARTON
Inspector General

April 30, 1989

INTRODUCTION AND OVERVIEW

A. Introduction

This report, submitted pursuant to the Inspector General Act of 1978, chronicles the activities of the General Services Administration (GSA) Office of Inspector General (OIG) between October 1, 1988 and March 31, 1989. It is the twenty-first Report to the Congress since the appointment of GSA's first Inspector General.

B. Overview

The following paragraphs provide an overview of OIG audit and investigative coverage of the Agency, as well as a summary of OIG accomplishments. In addition, this section highlights significant OIG prevention activities.

1. Audit and Investigative Coverage of GSA Programs

Audit and investigative coverage of GSA programs identified a number of opportunities for more efficient and effective Agency operations. Overall, this report reflects a strong commitment on the part of GSA management to make those improvements.

Public Buildings Service

This period, 50 percent of the OIG audit reports issued addressed Public Buildings Service (PBS) programs. These audits advised PBS managers of:

- The need to assess management actions that led to the termination of a major system development project prior to its completion.
- Opportunities to improve monitoring practices over PCB removal and disposal.
- The need to recover rent payments from tenant agencies who occupied space rent-free.
- Potential cost avoidances of $3.5 million on two contractor claims for damages and $1.5 million on a lease escalation proposal.

In addition, an OIG investigation resulted in the conviction of a prospective GSA contractor for bribery of a GSA employee.

Detailed information on these and other activities is presented in Section II.

Federal Supply Service

OIG coverage of the Federal Supply Service (FSS) primarily focused on multiple award schedule contracting. In response to significant OIG audits and investigations, the Department of Justice:

- Reached a $2,950,000 civil fraud settlement with a laboratory equipment and imaging analysis system supplier.
- Entered a $605,000 civil judgment against a Federal donee who converted surplus Federal property to his personal use.
- Successfully prosecuted a former Federal official for mail fraud.
- Reached a $250,000 civil settlement agreement with a laboratory equipment supply firm.

Also, an internal review advised management that a proposed contract modification could result in the Government's paying an additional $3 million for transportation audit services.

Detailed information on these and other activities is presented in Section III.

Information Resources Management Service

The OIG's coverage of the Information Resources Management Service (IRMS) continued to focus on its contracting function, particularly the multiple award schedule program. Actions by IRMS on noteworthy audits and investigations resulted in:

- A $17.4 million avoidance on a procurement of automated data processing equipment and software.
- A $354,729 administrative settlement agreement with an IRMS ADP equipment contractor.

Detailed information on these and other activities is presented in Section IV.

Other GSA Coverage

The OIG issued 32 internal reviews evaluating organizations such as the Office of Administration, the Federal Property Resources Service, and the Office of the Comptroller. These reviews addressed such diverse areas as real property disposal, printing operations, payment procedures, and imprest funds.

One significant review advised management of the need to enhance monitoring procedures over contracts containing an excess profits clause. In addition, 13 imprest fund reviews advised management of the need to improve internal controls and physical safeguards.

Detailed information on these and other activities is presented in Section V.

2. Overall OIG Accomplishments

OIG accomplishments this period included:

- 473 audit reports;
- $131,973,741 in recommendations for more efficient use of resources and in recovery recommendations;
- $127,855,618 in management commitments to more efficiently use resources;
- $6,770,295 in management commitments to recover funds, voluntary recoveries, and court-ordered and investigative recoveries;
- 199 investigative cases opened and 196 closed;
- 53 case referrals accepted for criminal prosecution and 10 case referrals accepted for civil litigation;
- 21 indictments/informations on criminal referrals;
- 20 successful criminal prosecutions;
- 4 settlements/judgments and 3 civil fraud complaints;
- 18 contractor suspensions and 34 contractor debarments;
- 16 reprimands, 8 suspensions, and 2 terminations of GSA employees;
- 24 Inspector General subpoenas; and
- 128 legislative initiatives and 100 regulations and directives reviewed.

Management commitments to more efficiently use resources, management commitments to recover funds, voluntary recoveries, court-ordered recoveries, and investigative recoveries totaled $134,625,913 during the first half of FY 1989. This represented a return of $10.73 for every $1 budgeted to OIG operations during the 6-month period.

Detailed information on these and other activities is presented in Sections VI and VII.

3. Prevention Activities

As detailed in Section VIII, the OIG's program to prevent fraud, waste, and mismanagement encompasses a wide variety of activities.

Highlights of our efforts during the period included:

- Completion of 65 preaward advisory reviews of leases involving annual rentals in excess of $200,000.
- Integrity Awareness Briefings for 1,802 GSA employees.
- Receipt of 144 Hotline calls/letters and referral of 101 of these complaints for further action.

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REPORTING REQUIREMENTS

The table below cross-references the reporting requirements prescribed by the Inspector General Act of 1978 to the specific pages where they are addressed. The information requested by the Congress in Senate Report No. 96-829 relative to the 1980 Supplemental Appropriations and Rescission Bill is also cross-referenced to the appropriate page of the report.

Source	Page
Inspector General Act	
1. Section 4(a)(2)—Review of Legislation and Regulations	26
2. Section 5(a)(1)—Significant Problems, Abuses, and Deficiencies	2, 8, 12, 15
3. Section 5(a)(2)—Recommendations With Respect to Significant Problems, Abuses, and Deficiencies	2, 8, 12, 15
4. Section 5(a)(3)—Prior Recommendations Not Yet Implemented	5, 11, 14, 16
5. Section 5(a)(4)—Matters Referred to Prosecutive Authorities	23
6. Sections 5(a)(5) and 6(b)(2)—Summary of Instances Where Information Was Refused	None This Period
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SECTION I—ORGANIZATION, STAFFING, AND BUDGET

Pursuant to the Inspector General Act of 1978, an Office of Inspector General (OIG) was established within the General Services Administration (GSA) on October 1, 1978. As currently configured, the OIG consists of four offices that function cooperatively to perform the missions legislated by the Congress.

A. Organization

The OIG utilizes a functional organizational structure to provide nationwide coverage of GSA programs and activities. It consists of:

- The **Office of Audits**, a multidisciplinary unit staffed with financial and technical experts who provide comprehensive coverage of GSA operations (internal or management audits) as well as GSA contractors (external or contract audits). Headquarters directs and coordinates the audit program, which is performed by the thirteen field audit offices and one resident office.
- The **Office of Investigations**, an investigative unit that manages a nationwide program to prevent and detect illegal and/or improper activities involving GSA programs, personnel, and operations. Operations officers at headquarters coordinate and oversee the investigative activity of nine field investigations offices and three resident offices.
- The **Office of Counsel to the Inspector General**, an in-house legal staff that provides opinions and advice on matters under OIG review. These attorneys also manage the civil referral system, formulate OIG comments on existing and proposed legislation, and assist in litigation.
- The **Office of Administration**, a centralized unit that oversees the development of OIG policies and strategic plans, formulates OIG comments on proposed regulations and GSA policy issuances, provides data systems support, and handles budgetary, administrative, and personnel matters.

B. Office Locations

The OIG is headquartered in Washington, DC, at GSA's Central Office building. Field audit and investigations offices are maintained in the following cities: Boston, New York, Philadelphia, Atlanta, Chicago, Kansas City, Fort Worth, San Francisco, and Washington, DC. In addition, the Office of Audits has a resident office in Auburn, Washington. The Office of Investigations has resident offices in Auburn, Cleveland, and Los Angeles.

C. Staffing and Budget

The OIG's approved Fiscal Year (FY) 1989 budget is approximately $25 million. Some $12.6 million was available for obligation during the first half of FY 1989.

The OIG started FY 1989 with a total on-board strength of 415 full-time employees. At the end of the semiannual period, the OIG's full-time staff totaled 423.

SECTION II—PUBLIC BUILDINGS SERVICE

The Public Buildings Service (PBS) manages much of the Federal Government's real estate assets nationwide. Its responsibilities range from constructing, purchasing, and leasing space for Government use to maintaining and protecting that space. In the first half of FY 1989, the total available funding authority of the Federal Buildings Fund was almost $2.6 billion. During the same period, PBS obligated almost $1.5 billion of these funds.

A. Overview of OIG Activity

This period, almost 65 percent of the internal audit reports issued by the OIG addressed PBS programs and activities. We presented findings relative to system development, leasing issues, fire and safety concerns, repair and alteration projects, building construction, maintenance contracts, and buildings management. Some of the more significant reviews assisted PBS managers in taking action relative to:

- Preventing recurrence of the problems that led to termination of a major system development project prior to its completion.
- Improving monitoring of the removal of PCB contaminants.
- Backcharging tenant agencies for space occupied rent-free.

The OIG also issued 123 contract audit reports relative to PBS programs, many evaluating construction claims, change orders, alteration projects, proposals for architect and engineering services, and lease escalation proposals. In total, these reports recommended cost avoidances and cost recoveries of $26.5 million.

OIG investigators completed 81 cases involving PBS programs, operations, or employees. Of these cases, 43 percent involved allegations of white collar crimes. Notably, a joint OIG and U.S. Attorney's Office investigation resulted in the bribery conviction of a prospective GSA contractor. The contractor offered money to a GSA contracting official in order to obtain a contract.

B. Significant Audits and Investigations

This section summarizes significant internal audits and investigations dealing with PBS. Significant preaward contract audits are presented in Section C.

System Development Project

The Systematically Tiered Regionally Integrated Data Environment (STRIDE) system project was initiated to: provide a replacement for the PBS Information System, link together PBS components in a distributed processing environment, and implement state-of-the-art office automation throughout PBS. The concept for STRIDE was developed in 1983 and work on the project progressed until July 1988 when development of the system was halted. Costs associated with the STRIDE project for the five year period totaled over $121 million. The Agency is currently assessing project components to determine their usefulness in meeting program needs.

This period, at the request of the Acting Administrator, the OIG completed an evaluation of the STRIDE project. Our review examined the reasons for project delays and spiraling costs, and assessed the adequacy of contractor support. The OIG concluded that successful implementation of this project was virtually impossible from its concept given that a logical progressive approach to the development of STRIDE was not utilized, quality controls were not in place, progress reports to management were inaccurate, and project oversight was ineffective. Specific problems identified within these four areas are as follows:

- System Development. A detailed design, essential for successful completion of a system development project, was never completed; STRIDE requirements were constantly changing; and the PBS management team did not effectively coordinate with the support contractors.
- Quality Controls. The PBS Project Manager did not establish a required in-house quality assurance review team; the required design proposal review was not completed; and independent quality control reviews were not performed.
- Progress Reports. STRIDE progress reports were unrealistic, were based on the personal judgment of the project team, omitted known problems, and included incomplete assessments.
- Project Oversight. The Information Resources Management Service (IRMS), which is responsible for tracking the modernization of GSA information systems, granted Delegations of Procurement Authority to PBS without establishing formal mechanisms for addressing noncompliance with established procedures, and did not aggressively oversee the project.

Although the STRIDE project has been terminated, the issues raised during the review continue to be relevant since they would affect future system development projects. Accordingly, the March 24, 1989 audit report recommended that the Acting Administrator:

- Assess the management actions of the organizational components and individuals responsible for the STRIDE project for the purpose of preventing similar occurrences in the future.

- Instruct the Commissioner, Public Buildings Service, to take action to closely coordinate the PBS information system replacement strategies and its management information needs with IRMS; require the Office of Public Buildings Service Information Systems to comply with established ADP requirements; and assure that on future projects independent reviews and quality assurance results are reported to officials above the immediate project management level.
- Instruct the Commissioner, Information Resources Management Service, to take action to revise the Delegation of Procurement Authority (DPA) policy and procedures to ensure that offices designated to have full time ADP staffs have technically qualified systems development expertise for proposed projects; tie the DPA into the ADP life cycle phases as opposed to being issued for the entire project; require that reviews of necessary life cycle phase documents are completed and approved as a prerequisite for continuing authorized procurement authority; and formalize independent reviews that monitor compliance with established requirements and resolution of recommendations that reach beyond the immediate project management level.

Management concurred with the recommendations in the draft report. We are awaiting action plans for implementation of the recommendations.

Improving PCB Monitoring

As part of the OIG's ongoing assessment of GSA's program to repair/replace electrical transformers containing polychlorinated biphenyls (PCBs), we examined a GSA Region's monitoring of the removal and disposal of PCBs. PCBs, which are toxic, non-biodegradable, and carcinogenic, pose a significant hazard to both human health and the environment.

Our review concluded that the Region needs to improve monitoring practices over the PCB removal and disposal process in order to prevent harm to persons and the environment as well as to mitigate the Government's potential liabilities for PCB cleanup. We found that regional PBS inspectors do not normally monitor the safety procedures used during the removal process to ensure contractor compliance with required safety precautions. During the removal of PCB fluid from a contaminated transformer in a Federal building, the auditors observed that subcontractor employees did not properly use protective clothing and equipment, and did not adequately protect the building through the use of plastic sheeting under pumping hoses, wrapping of hose joints, or placing of signs/barricades to prevent building occupants from contact with PCBs. In addition, subcontractor employees did not clean up the contamination caused by a PCB fluid leak, nor was a required air contamination test performed.

The review also found that files relating to the removal and disposal of PCBs are not current or complete, nor are regional personnel following up with contractors to obtain late and missing documentation. Although the contract for PCB removal at a Federal building requires the contractor to provide Certificates of Destruction (CDs) within 90 days of removal, CDs were not on file for 27 of the 55 transformers removed from the building. Current and complete documentation is necessary to ensure compliance with contract terms and Federal regulations.

In our October 12, 1988 report, we recommended that the Assistant Regional Administrator, Public Buildings Service:

- Direct PBS inspectors to monitor and document safety procedures used during the PCB removal process to ensure compliance with prescribed safety regulations.
- Implement a systematic method of follow-up to obtain late and missing documents relative to the PCB removal and disposal process.

The Regional Administrator provided responsive action plans for implementing the report recommendations. Resolution was achieved on January 27, 1989.

Bribery Conviction

On February 9, 1989, a prospective GSA contractor was sentenced in U.S. District Court after being convicted of offering a bribe to a Federal official. The contractor was sentenced to 3 months confinement in a correctional institution with a work release program, placed on 3 years probation, and fined $2,000.

The sentencing resulted from a joint U.S. Attorney's Office and GSA OIG investigation initiated after a GSA contracting officer alleged that the contractor offered her a bribe. In return, the contracting officer was to award a contract to the firm. OIG special agents monitored a meeting during which the contractor offered money to the contracting officer, who was cooperating with the investigation.

Vacant Space Management

An OIG review of the regional management of vacant space in GSA controlled buildings disclosed that the Building Listing, a computer generated report that lists the amount and type of space assigned to tenant agencies, was not in agreement with the actual status of the space in the buildings. As a result, agencies occupied space listed as vacant without paying rent for this space, and GSA leased additional space at the request of agencies without being aware that vacant space, already under lease, was available for possible backfilling.

We found, for example, that agencies in several buildings were occupying over 100,000 square feet of leased space, with an annual rental value of almost $1.3 million. However, since this space was listed as vacant in the Building Listing, GSA was not charging the tenant agencies for its

use. Thus, money needed by GSA to operate the buildings was not being received.

We also found that vacant space, available for use, was not accurately listed on the Building Listing. Since the record did not reflect the availability of this space, GSA was leasing additional space even though the vacant space might have fit the needs of an agency requesting additional space. Further, the region classified over 395,000 square feet of space as being committed to agencies although there was no documented request or basis for such a commitment, the commitment exceeded the amount of space requested, or changing circumstances had eliminated the reason for making a commitment.

Our March 16, 1989 report directed seven recommendations to the Assistant Regional Administrator, Public Buildings Service, to correct identified deficiencies. These included recommendations that the Real Estate Division:

- Backcharge tenant agencies for space they occupied rent-free and, in the future, bill these agencies for space actually occupied.
- Correct assignment records and reconcile changes in space assignments with the Building Listing.
- Comply with established procedures for committing space to agencies.

The Regional Administrator agreed with the recommendations in the draft report. We are awaiting action plans for implementation.

Erroneous Lease Data Base

This period, the OIG completed a regional review of the rent payment system for lease contracts. The region has a lease inventory of 347 contracts, covering 30.5 million square feet of leased space, with annual rental payments of $363 million.

The review found that, while the rent payment system correctly processed routine as well as special payment requirements, the Public Buildings Service Information System (PBS/IS) lease data base contained errors. Data elements in several of the lease digests, which provide controls over payment and other lease terms entered into the PBS/IS data base, did not accurately reflect actual terms. The most serious errors involved lease digests that did not reflect negotiated renewal options with a potential value estimated at $16.5 million. Without this information, the PBS/IS system would not have provided advance notice of the upcoming renewal dates and, as a consequence, GSA might have forfeited the option rights. In addition, five lease digests did not contain references to the termination rights in the corresponding leases. These omissions could delay action to remove unnecessary space from the lease inventory and cancel payments for vacant space.

Our December 27, 1988 audit report recommended that the Regional Administrator:

- Correct the lease digests for the lease contracts identified in the report.
- Develop a checklist for reviewing lease digests and issue instructions to assure that new or amended data elements are verified against the actual lease contract.
- Periodically verify that all current lease digests in the region conform to lease contract provisions.

The Regional Administrator provided responsive action plans for implementing the report recommendations. Resolution was achieved on March 15, 1989.

C. Significant Preaward Audits

The OIG's preaward audit program provides information to contracting officers for use in negotiating contracts. The pre-decisional, advisory nature of preaward audits distinguishes them from other audits.

$1.9 Million Recommended For Avoidance

The OIG audited a claim for increased costs related to an addition to a Federal building. The contractor alleged that differing site conditions resulted in increased costs of $2,816,861 for excavation work.

The February 1, 1989 audit report advised the contracting officer that costs contained in the claim were overstated, unallowable, or unsupported. We questioned claimed costs primarily in the following categories: direct labor, materials, extended performance, cost escalation, overhead, and profit. Based on these findings, along with GSA technical evaluations, the auditors recommended a reduction of $1,869,623 in the claimed amount.

Negotiations with the contractor are currently underway.

$1.6 Million Recommended For Avoidance

At the request of a Regional Administrator, the OIG audited a claim for alleged damages due to Government-caused delays on the construction of a Federal building. The contractor alleged that change orders and other Government actions extended the contract work period by 500 days, resulting in increased costs of $1,847,481.

Our February 10, 1989 audit report advised the contracting officer that costs contained in the claim were either overstated or unallowable. The report recommended an adjustment of $1,639,320 to the claimed amount. Most of the adjustment was in the following categories: labor, labor and material escalation, interest, overhead, and profit.

Negotiations with the contractor are currently underway.

$1.5 Million of Proposed Rent Increase Questioned

An OIG audit of a $8.7 million lease escalation proposal determined that the proposed escalation did not fully comply with the terms of the lease. The November 4, 1988 audit report advised the contracting officer that the

proposal included operating costs not subject to escalation. We further advised that some of the lessor's proposed costs for escalation were not included in the base year costs. Based on these findings, the auditors recommended adjustments totaling $1.5 million.

We are awaiting the contracting officer's position on the questioned costs.

D. Statistical Highlights

The following table compares OIG activity and accomplishments within PBS to the overall GSA totals for the period.

Activity	PBS	All GSA
Audit Reports Issued	234	469
Recommended Cost Avoidance	$30,359,148	$113,514,487
Recommended Cost Recovery	$3,236,265	$12,876,212
Management Commitments to Avoid Costs	$24,018,174	$127,855,618
Management Commitments to Recover Funds	$92,064	$4,276,770
Percentage of Recommended Cost Avoidance Agreed to by Management	63	75
Percentage of Recommended Cost Recovery Agreed to by Management	344	137
Unresolved Audits Older Than 6 Months (Excluding Preawards)	2	2
Implementation Reviews Finding Unimplemented Recommendations	4	5
New Investigative Cases	63	199
Criminal Referrals (Subjects)	73	123
Civil Referrals (Subjects)	4	17
Administrative Referrals (Subjects)	23	72
Suspension/Debarment Referrals (Subjects)	48	96
Indictments/Informations/Complaints	10	24
Successful Criminal Prosecutions	6	20
Civil Settlements/Judgments	–	4

E. Significant Audits From Prior Reports

Under GSA's audit resolution system, the OIG is responsible for ensuring resolution of audit recommendations. The Audit Resolution and Internal Controls Division, Office of Administration, is responsible for ensuring implementation of resolved audit recommendations. That office furnished the following status information.

Eleven audits highlighted in prior Reports to the Congress have not been fully implemented. Two reports are unresolved; one report is not being implemented in accordance with currently established milestones; and the remaining eight reports are being implemented in accordance with currently established milestones.

1. Unresolved Significant Audits

Rental Overpayments

Period First Reported: October 1, 1987 to March 31, 1988

This OIG review found that a lessor had proposed, and the contracting officer erroneously accepted, unallowable costs for escalation when computing a rent increase. The report has not been resolved because it pertains to an ongoing OIG investigation. As such, the report has been removed from GSA's resolution process.

Elevator Maintenance

Period First Reported: October 1, 1987 to March 31, 1988

This OIG review determined that an elevator maintenance contractor had failed to provide contractually required services at a Federal facility, resulting in GSA making overpayments to the contractor. The report has not been resolved because, until very recently, it pertained to an ongoing OIG investigation and therefore had been removed from the resolution process.

2. Significant Audits Not Being Implemented According to Established Milestones

Energy Conservation Practices in Leased Buildings

Period First Reported: October 1, 1987 to March 31, 1988

This OIG multiregional evaluation advised management of energy practices in violation of lease terms. The

report contained two recommendations; one has been implemented.

The remaining recommendation requires the establishment of a program to monitor and manage utility usage in leased space and review those leases with excessive usage to determine if reductions are possible. Implementation was scheduled for March 1989. As of March 31, 1989, the Audit Resolution and Internal Controls Division had not received documentation that the recommendations had been implemented.

3. Significant Audits Being Implemented According to Established Milestones

Excessive Lease Payments

Period First Reported: April 1, 1988 to September 30, 1988

This review of escalation payments processed for a lease found that the lessor had received $212,998 in excess escalation payments. The report contained one recommendation; it has not yet been implemented.

The recommendation, which requires deductions from rental payments until the overpayment amount is reached, is scheduled for completion in July 1990.

Payments For Overtime Services in Leased Space

Period First Reported: October 1, 1987 to March 31, 1988

This consolidated report advised GSA that, while most payments for building overtime services were handled effectively, internal controls required strengthening. Accordingly, the OIG made 17 recommendations; 16 have been implemented.

The remaining recommendation involves recovering the cost of overtime services provided tenant agencies at a border station. Implementation is scheduled for April 1989.

Construction Contract Administration

Period First Reported: April 1, 1987 to September 30, 1987

This review of the construction of a Federal building advised GSA management of the need to enforce the requirements for schedules and price breakdowns in construction contracts. The OIG made 13 recommendations; 11 have been implemented.

The remaining two recommendations involve obtaining a determination from an Architect and Engineering Deficiency Committee and resolving any time considerations. Both recommendations were originally scheduled for completion in June 1988. Full implementation is now scheduled for September 1989.

Energy Conservation in Leased Space

Period First Reported: April 1, 1986 to September 30, 1986

This review of energy usage in leased buildings advised GSA that, while notable progress had been made in identifying and monitoring energy usage problems, additional opportunities for energy conservation still existed. The OIG made ten recommendations; eight have been implemented.

The two remaining recommendations involve the installation of sensor devices and the performance of energy conservation building studies. They are scheduled to be fully implemented by January 1990 and April 1990, respectively.

Administration of Cleaning Contracts

Period First Reported: October 1, 1985 to March 31, 1986

This OIG review concluded that regional controls over cleaning contracts required strengthening. We made seven recommendations to correct the identified deficiencies; six have been implemented.

The remaining recommendation involves the collection of overpayments to a GSA contractor. On July 14, 1986, a demand letter was written and an account receivable was established in the amount of $137,082. The contractor has since filed an appeal with the GSA Board of Contract Appeals.

Excessive Tax Escalation Payments

Period First Reported: April 1, 1985 to September 30, 1985

This June 4, 1985 review disclosed that the tax escalation clause contained in GSA leases, coupled with some local taxing practices, resulted in exorbitant Government tax escalation payments. The report contained eight recommendations; six have been implemented.

The two remaining recommendations generally involve specific actions to reduce GSA's liability for excessive tax escalation payments. The recommendations were originally scheduled for completion in November 1985 and March 1986, respectively. Implementation dates for both recommendations were renegotiated to June 1988 and again to May 1990.

Fire and Life Safety Systems

Period First Reported: April 1, 1984 to September 30, 1984

This consolidated report identified the need for GSA action to ensure the proper functioning of fire and life safety systems in Federal buildings throughout the country. The report contained ten recommendations; nine have been implemented.

The remaining recommendation, which requires testing of emergency control and smoke control systems, is scheduled for implementation in August 1989.

Fire and Life Safety Systems

Period First Reported: October 1, 1983 to March 31, 1984

A series of seven OIG reviews identified deficiencies in fire and life safety systems in GSA-controlled space. Six reports had been fully implemented by September 1988. The remaining report contained four recommendations; three have been implemented.

Implementation of the remaining recommendation, which involves the installation of a new fire alarm system in a Federal facility, is generally proceeding in accordance with the action plan, although delays have been experienced and revised implementation dates have been granted. Full implementation is now scheduled for December 1989.

SECTION III—FEDERAL SUPPLY SERVICE

The Federal Supply Service (FSS) operates a Government-wide service and supply system that contracts for and distributes billions of dollars worth of supplies, materials, and services for customer agencies each year. In the first half of FY 1989, FSS obligated almost $20 million in direct operating expense appropriations. Estimated sales through the General Supply Fund during the same period were almost $1.1 billion.

A. Overview of OIG Activity

This period, OIG audit coverage of FSS primarily focused on contracting activities, particularly preaward audits of multiple award schedule contracts. We issued 105 contract audit reports recommending $32.3 million in cost avoidances and $8.8 million in recoveries.

In a series of internal audit reports issued this period, the OIG presented findings in a variety of FSS program areas, including transportation audits, contract administration, donated property, fleet management, supply center operations, and depot activities. One significant review identified contracting practices relative to transportation audit services that could result in the Government's paying an additional $3 million for needed services.

Joint OIG audit and investigative work resulted in two civil fraud settlements valued at $2,950,000 and $250,000, respectively. Both settlements resulted from OIG disclosures that the firms involved had violated the price reduction/defective pricing clauses in their GSA contracts.

The OIG completed 66 investigative cases involving FSS programs, operations, or employees. Of these cases, 50 percent involved allegations of white collar crimes. Notably, one investigation resulted in a $605,000 civil judgment against the president of a nonprofit air service corporation. The investigation disclosed that the president had converted an aircraft received under GSA's Donated Property Program to his own use, later selling the aircraft and pocketing the proceeds.

Another investigation, conducted jointly with the U.S. Drug Enforcement Administration (DEA), resulted in the conviction of a former DEA administrative officer for mail fraud. The officer fraudulently obtained money from GSA auctions of DEA vehicles.

B. Significant Audits and Investigations

This section summarizes significant internal and post-award audits and investigations dealing with FSS. Significant preaward contract audits are presented in Section C.

$2,950,000 Civil Settlement

On February 23, 1989, the Government entered into a civil settlement agreement with a laboratory equipment and imaging analysis system supplier. Under the terms of the settlement, the firm paid $2,950,000 to settle its potential civil liability to the Government.

Joint OIG audit and investigative effort disclosed that the firm supplied incomplete and inaccurate pricing data to GSA contracting officials, and misled GSA about actual customer pricing. These data were relied upon by GSA in negotiating contracts with the firm and, as a result, the firm secured inflated prices from Federal purchasers.

The matter was referred to the Department of Justice for civil action. The settlement agreement was negotiated by representatives of the Department of Justice Civil Division and the GSA OIG.

$605,000 Civil Judgment

On October 12, 1988, a U.S. District Court entered a $605,000 civil judgment for the United States against a Federal donee. The court found that the donee had converted surplus Federal property to his personal use.

An OIG investigation had determined that the president of a nonprofit emergency medical evacuation and air patrol service had received several aircraft from the FSS Donated Property Program. The president converted one aircraft, with an original acquisition cost of $776,000, to his own use, then sold the aircraft and pocketed the proceeds.

Relative to related criminal charges, in March 1988, the donee had been sentenced to 3 years in prison, ordered to make restitution in the amount of $200,000, and fined $5,000.

Transportation Audit Program Contracts

GSA's Office of Transportation Audit (OTA) is responsible for: auditing transportation bills paid by all Government agencies for both freight and passenger services worldwide; and recovering carrier overcharges identified by these audits. Currently, OTA contracts with private sector audit firms to perform the majority of these audits.

This period, an OIG review of selected OTA procurement activities concluded that proposed contract modifications as well as multiple contract awards could result in the Government's paying an additional $3 million for required services. Present contracts contain three one-year renewal options entitling the Government to unilaterally extend the terms and conditions of the contracts. These

contracts provide for two commission rates that apply for the term of the contracts, including option years. The base rate applies to all commissions up to a specified dollar limitation, at which time a second (lower) commission rate takes effect. OTA has proposed that GSA invoke its options to extend the contracts for one year, but has recommended that the higher commission rates be applied, up to the dollar limitations, during the one year contract extensions. This would permit all new work to be charged at the higher base rate until the dollar limitation is again reached. We found no evidence that such contract concessions were requested by contractors, nor that they were justified.

Also, contracts for auditing the two largest transportation modes (air passenger and motor) were originally awarded to three bidders, the lowest bidder and two successively higher bidders. The rationale for making multiple awards was that OTA had a large backlog of bills requiring audit, and one contractor could not handle the volume of work. Although the backlog has been eliminated, OTA plans to continue the multiple contracting practice in the future. We believe that this decision is not in the best interest of the Government since a single award could result in significant savings.

Our December 22, 1988 audit report recommended to the Commissioner, Federal Supply Service that:

- The transportation audit contracts not be modified to permit increased commissions in option years.
- The contracting officer either award a single contract for the air passenger and motor modes or document contract files to show the basis and justification for multiple contract awards.

The Commissioner provided responsive action plans for implementing the report recommendations. Resolution was achieved on March 6, 1989.

Insider Information Scheme Results in Three Convictions

On February 3, 1989, a former GSA transportation specialist supervisor was sentenced in U.S. District Court to 30 months in prison after being convicted of bribery, conspiracy, conflict of interest, and false statements. A coconspirator president of a freight factoring company was sentenced to 18 months in prison and fined $250,000, while a vice-president of the firm was sentenced to 18 months in prison (suspended), placed on 2 years probation, and fined $5,000.

The convictions stemmed from a joint OIG audit and investigation that disclosed that the company officials paid the former supervisor to provide inside information on the reliability of various freight haulers. The information was utilized by the company when deciding which bills of lading to factor. Factoring is the practice whereby a firm purchases bills of lading from a freight hauler at a discount. The factoring firm then collects the full amount of the bill, less damages, from the Government. Having inside information allowed the firm to factor only bills for those freight haulers unlikely to have incurred large damage claims, thus maximizing the firm's prospects for full reimbursement from the Government.

The former supervisor and the company officials have been suspended from conducting business with the Government. Debarment action on the three individuals is pending.

Multiple Award Schedule Program

GSA's Multiple Award Schedule (MAS) program provides significant savings to the Government on the purchases of common-use items, such as desks, paint, office machines, for which individual purchasers do not have unique product specifications. The savings result from the fact that firms, in bidding for an MAS contract: offer discounts off commercial price lists, thereby facilitating straightforward price comparisons; and negotiate prices that reflect the Government's unique place in the marketplace.

This period, the OIG completed a review of the MAS for office machines. We found that FSS's efforts to identify Government requirements for office machines, including adding machines, calculators, cash registers, time measuring instruments, and miscellaneous office machines, need improvement. The management system intended to provide contractor sales data was not being adequately maintained. Contractors were not submitting required Reports of Orders Received (Form 72-A) and contracting officers were not taking action to obtain delinquent Form 72-As. As a result, FSS was hindered when determining the suitability of using MAS contracting, agency usage of the schedule, the need for retaining an item on the schedule, whether additional contractor discounts were due based on aggregate sales, and the adequacy of perspective contract offers.

We also found that the office machine schedule did not list all firms that were awarded contracts, nor did it accurately list the items that could be purchased from a particular firm. Therefore, agencies were not always aware of the availability of certain products and, hence, may have made purchases at higher prices than those negotiated in the MAS contracts.

The December 27, 1988 audit report directed five recommendations to the Commissioner, Federal Supply Service, to correct identified deficiencies. These included recommendations to:

- Develop a system that provides for monitoring contractor submissions of Form 72-As and sending notifications to delinquent contractors.
- Implement procedures for ensuring that award data for all contracts are entered into the management system.
- Take action to insure that the office machine schedule accurately reports data on awarded contracts.

The Commissioner agreed with the recommendations in the draft report. We are awaiting action plans for implementing the recommendations.

Fraud Conviction

On March 24, 1989, a former U.S. Drug Enforcement Administration (DEA) administrative officer was sentenced in U.S. District Court after pleading guilty to two counts of mail fraud. He was sentenced to 5 years in prison, placed on probation for 10 years, ordered to make restitution of $185,000 and perform 1,000 hours of community service, and fined $20,000.

The conviction stemmed from a joint GSA OIG and DEA investigation. The investigation disclosed that the administrative officer fraudulently obtained money generated by the sale of vehicles owned by, seized by, or forfeited to DEA. The subject instructed vehicle purchasers at GSA auctions to make checks or money orders payable to cash or to themselves. He then purchased money orders, for lesser amounts than the actual sales prices, and submitted them to DEA as the amount collected from the sales, while keeping the difference for his personal use.

$250,000 Civil Settlement

On December 6, 1988, a supplier of laboratory instruments and equipment agreed to pay the Government $250,000 to settle potential civil fraud issues. The firm paid the full amount to the Government at the time of settlement.

A joint OIG audit and investigation disclosed that the firm sold items to its commercial customers at discounts greater than those offered to GSA. Failure to disclose these discounts during negotiation of contracts violated the defective pricing clauses in its GSA contracts.

The matter was referred to the Department of Justice, which declined criminal prosecution, but accepted the case for civil litigation and filed suit in U.S. District Court. The settlement agreement was negotiated by representatives of the Department of Justice Civil Division and the GSA OIG.

C. Significant Preaward Audits

The OIG's preaward audit program provides information to contracting officers for use in negotiating contracts. The pre-decisional, advisory nature of preaward audits distinguishes them from other audits.

Preaward Questions $2.9 Million of Proposed Cost

The OIG evaluated discount schedule and marketing data submitted in response to a GSA solicitation for the purchase of training aids and devices, and programmed learning materials. Estimated sales under the contract are $24 million.

Our December 28, 1988 audit report advised the contracting officer that discounts offered to commercial and state government customers were not disclosed in the firm's offer and that these discounts exceeded the best discounts offered to GSA. The report also advised that concessions granted to other customers tend to negate the status of the Government as "most favored customer." In addition, the audit determined that several of the offered products may not meet the test of commerciality. Accordingly, the report recommended a cost avoidance of $2.9 million.

Negotiations with the contractor are currently underway.

$2.6 Million Cost Avoidance Recommended

The OIG evaluated discount and marketing data submitted in response to a GSA solicitation for the purchase of laboratory equipment. Estimated sales under the contract are $10.2 million.

Our November 14, 1988 audit report advised the contracting officer of discounts not disclosed in the firm's offer that exceeded those offered to GSA. We further advised that the firm did not disclose that its parent company was selling some of the same items at higher discounts than disclosed or offered by the firm. As a result, the auditors recommended cost avoidances totaling $2.6 million.

We are awaiting the contracting officer's position on the questioned costs.

$2.1 Million Recommended for Avoidance

The OIG evaluated discount schedule and marketing data submitted in response to a GSA solicitation for the purchase of water treatment chemicals. Estimated sales under the contract are $8.7 million.

Our January 10, 1989 audit report advised the contracting officer that discounts offered to commercial customers were not disclosed in the firm's offer and that these discounts exceeded the best discounts offered to GSA. In addition, the audit determined that several of the offered products may not meet the test of commerciality. Accordingly, the report recommended a cost avoidance of $2.1 million.

We are awaiting the contracting officer's position on the questioned costs.

$1.5 Million Cost Avoidance Recommended

The OIG evaluated a cost or pricing proposal submitted in response to a GSA solicitation for the purchase of acoustical and speech privacy partitions. Estimated sales under the contract are $7.7 million.

In our November 1, 1988 audit report, we advised the contracting officer that the cost or pricing data contained in the firm's proposal were overstated or unallowable.

The auditors recommended a cost avoidance of $1.5 million, principally in the following categories: labor, material, manufacturing burden, intercompany transfers, purchased parts, and general and administrative expense.

Negotiations with the contractor are currently underway.

D. Statistical Highlights

The following table compares OIG activity and accomplishments within FSS to the overall GSA totals for the period.

Activity	FSS	All GSA
Audit Reports Issued	129	469
Recommended Cost Avoidance	$35,291,595	$113,514,487
Recommended Cost Recovery	$8,804,537	$12,876,212
Management Commitments to Avoid Costs	$44,839,348	$127,855,618
Management Commitments to Recover Funds	$3,795,371	$4,276,770
Percentage of Recommended Cost Avoidance Agreed to by Management	71	75
Percentage of Recommended Cost Recovery Agreed to by Management	151	137
Unresolved Audits Older Than 6 Months (Excluding Preawards)	–	2
Implementation Reviews Finding Unimplemented Recommendations	1	5
New Investigative Cases	84	199
Criminal Referrals (Subjects)	41	123
Civil Referrals (Subjects)	8	17
Administrative Referrals (Subjects)	21	72
Suspension/Debarment Referrals (Subjects)	45	96
Indictments/Informations/Complaints	13	24
Successful Criminal Prosecutions	14	20
Civil Settlements/Judgments	4	4

E. Significant Audits From Prior Reports

Under GSA's audit resolution system, the OIG is responsible for ensuring resolution of audit recommendations. The Audit Resolution and Internal Controls Division, Office of Administration, is responsible for ensuring implementation of resolved audit recommendations. That office furnished the following status information.

One significant audit from a prior Report to the Congress is not implemented. It is being implemented in accordance with currently established milestones.

Customer Supply Center Operations

Period First Reported: October 1, 1987 to March 31, 1988

This December 9, 1987 review disclosed several operational and procedural areas that required attention. The report contained 27 recommendations; 26 have been implemented.

The remaining recommendation requires the sectioning off of the Customer Supply Center area in the facility by installing a wall, fence, or equivalent structure. Full implementation is scheduled for September 1989.

SECTION IV—INFORMATION RESOURCES MANAGEMENT SERVICE

The Information Resources Management Service (IRMS) coordinates and directs a comprehensive Government-wide program for managing and procuring automated data processing (ADP) and telecommunications equipment and services. In the first half of FY 1989, IRMS obligated over $14 million in direct operating expense appropriations. Estimated sales through the Information Technology Fund during the same period were almost $512 million.

A. Overview of OIG Activity

This period, OIG audit coverage of IRMS continued to emphasize contracting activities, particularly preaward audits of multiple award schedule contracts. We issued 71 contract audit reports recommending $47,863,744 in cost avoidances and $835,410 in recoveries. Notably, a single OIG preaward audit resulted in a management commitment to avoid $17.4 million.

Joint OIG audit and investigative effort resulted in a $354,729 administrative settlement agreement with an ADP equipment supplier. The OIG review found that the firm sold items to commercial customers at discounts greater than those disclosed to GSA.

OIG investigators completed 13 cases this period involving IRMS programs, operations, and employees; most involved white collar crimes.

B. Significant Audits and Investigations

This section summarizes significant internal and post-award audits and investigations dealing with IRMS operations. Significant preaward contract audits are presented in Section C.

$354,729 Administrative Settlement

On February 6, 1989, an ADP equipment supply firm agreed to pay the Government $354,729 to settle its potential administrative liability. The Government alleged that the firm failed to provide accurate and complete pricing data to GSA and failed to disclose price reductions granted during the terms of its GSA contracts.

A joint OIG audit and investigation disclosed that the firm sold items to its commercial customers at discounts greater than those offered to GSA. Failure to disclose these discounts violated the price reduction/defective pricing clauses in its GSA contracts.

The matter was referred to the IRMS Schedules Division for administrative recovery after the OIG determined that there was inadequate evidence of fraud. Representatives from the OIG assisted IRMS officials in negotiating the settlement agreement.

Inventory Management

This period, the OIG completed an evaluation of the inventory and financial management controls over ADP equipment owned by GSA and leased to other Federal agencies. We concluded that IRMS had not established sound inventory management practices and, as a result, cannot accurately account for all of the leased equipment acquired through the Information Technology (IT) Fund.

Our evaluation found no evidence that regularly scheduled physical inventories of leased equipment had been performed prior to 1987, although regulations require that GSA perform a complete inventory verification every 2 years. Without the performance of regular physical inventories, GSA cannot ensure the accountability of equipment, the integrity of financial records and accounts, or the completeness and accuracy of billings to customer agencies.

We attributed the noncompliance with inventory verification requirements to the lack of emphasis placed on this function by IRMS officials. The low priority is demonstrated by the fact that, at the time of our review, IRMS had just begun to contact customer agencies who had not replied to, or not been sent, the 1987 inventory inquiries, and to initiate action on equipment that customer agencies indicated was no longer in their possession. Also, IRMS had not designated either a Property Management Officer or an Accountable Officer to manage, control, and account for leased equipment.

In our January 31, 1989 report, we directed seven recommendations to the Commissioner, Information Resources Management Service. These included recommendations that:

- The Director, Financial Management Division, establish a schedule and initiate action to perform physical inventories of all IT Fund leased equipment at least every two years, and initiate the filing of appropriate reports for all ADP equipment that cannot be specifically accounted for in the 1987 inventory.
- The Controller, IRMS, designate in writing a Property Management Officer and an Accountable Officer to manage, control, and account for IT Fund equipment.

The Commissioner generally agreed with the recommendations in the draft report. We are awaiting action plans for implementing these recommendations.

C. Significant Preaward Audits

The OIG's preaward audit program provides information to contracting officers for use in negotiating contracts. The pre-decisional, advisory nature of preaward audits distinguishes them from other audits.

$17.4 Million Avoidance Through Preaward Audit

On December 2, 1988, GSA management committed itself to avoid expenditures of $17.4 million after successfully negotiating pricing concessions in that amount from an ADP equipment firm. The commitment stemmed from an OIG audit of the firm's $398 million pricing proposal in response to a GSA solicitation for ADP equipment and software.

In our November 8, 1988 audit report, we advised the contracting officer that discounts offered to commercial customers were not accurately disclosed in the firm's proposal and that these discounts exceeded the best discounts offered to GSA. We further advised that the firm's discount practices were inconsistent with the policy disclosed to the Government. The report recommended a $24.6 million cost avoidance.

$2.3 Million Recommended For Avoidance

The OIG evaluated discount schedule and marketing data submitted in response to a GSA solicitation for the purchase, rental, maintenance, and repair of general purpose ADP equipment and software. Estimated sales under the contract are $49 million.

The December 22, 1988 audit report advised the contracting officer that the firm's offer did not accurately portray the frequency of discounts offered to commercial customers and that these concessions tend to negate the status of the Government as "most favored customer." In addition, the auditors noted that the proposed maintenance discounts are lower than those in the present contract. Accordingly, the report recommended a cost avoidance of $2.3 million.

We are awaiting the contracting officer's position on the questioned costs.

Preaward Questions $1.1 Million of Proposed Cost

The OIG evaluated cost or pricing proposals submitted in response to a GSA solicitation for the purchase of general purpose ADP equipment and software. Estimated sales under the contract are $4.6 million.

In our December 22, 1988 audit report, we advised the contracting officer that the cost or pricing data contained in the firm's proposals were overstated. The auditors recommended a cost avoidance of $1.1 million, principally in the following categories: direct labor hours, material and manufacturing overhead, and general and administrative expense.

We are awaiting the contracting officer's position on the questioned costs.

D. Statistical Highlights

The following table compares OIG activity and accomplishments within IRMS to the overall GSA totals for the period.

Activity	IRMS	All GSA
Audit Reports Issued	73	469
Recommended Cost Avoidance	$47,863,744	$113,514,487
Recommended Cost Recovery	$835,410	$12,876,212
Management Commitments to Avoid Costs	$55,977,429	$127,855,618
Management Commitments to Recover Funds	$389,335	$4,276,770
Percentage of Recommended Cost Avoidance Agreed to by Management	91	75
Percentage of Recommended Cost Recovery Agreed to by Management	65	137
Unresolved Audits Older Than 6 Months (Excluding Preawards)	–	2
Implementation Reviews Finding Unimplemented Recommendations	–	5
New Investigative Cases	9	199
Criminal Referrals (Subjects)	9	123
Civil Referrals (Subjects)	5	17
Administrative Referrals (Subjects)	6	72
Suspension/Debarment Referrals (Subjects)	–	96
Indictments/Informations/Complaints	1	24
Successful Criminal Prosecutions	–	20
Civil Settlements/Judgments	–	4

E. Significant Audits From Prior Reports

Under GSA's audit resolution system, the OIG is responsible for ensuring resolution of audit recommendations. The Audit Resolution and Internal Controls Division, Office of Administration, is responsible for ensuring implementation of resolved audit recommendations. That office furnished the following status information.

One IRMS audit highlighted in a prior Report to the Congress is not fully implemented. It is being implemented in accordance with currently established milestones.

Telecommunications Systems Management

Period First Reported: October 1, 1985 to March 31, 1986

This OIG review concluded that IRMS needed to strengthen its oversight role relative to Government telecommunications systems. We made 12 recommendations; 11 have been implemented.

The remaining recommendation, which involves the development and issuance of technical manuals, is scheduled for full implementation in May 1989.

SECTION V—OTHER GSA COVERAGE

Other GSA services and staff offices, such as the Federal Property Resources Service, the Office of the Comptroller, and the Office of Administration, comprised the focus for the remainder of the OIG's efforts this period.

A. Overview of OIG Activity

OIG coverage of the Federal Property Resources Service, the Office of the Comptroller, the Office of Administration, and other GSA organizations consisted primarily of internal management reviews. These reviews resulted in findings and recommendations in areas such as real property disposal, printing operations, payment procedures, and imprest funds.

An especially noteworthy review advised management of the need to improve monitoring procedures over contracts containing an excess profits clause. The OIG concluded that such monitoring is necessary to assure protection of the Government's interest in the profits realized from subsequent resales of real property.

In addition, 13 imprest fund reviews advised management of the need to improve internal controls and physical safeguards.

The OIG also completed 36 investigations involving the personnel, programs, and operations in these GSA areas.

B. Significant Audits

This section summarizes significant internal audits involving the programs and operations of the remaining GSA services and staff offices.

Excess Profits Clause

The Excess Profits Clause (EPC) requires that profits resulting from the subsequent resale of property, within three years of the date purchased from the Government, will accrue to the Government. All contracts for the negotiated sales of surplus Federal real property to public entities must contain this clause.

This period, the OIG completed an evaluation of a GSA region's administration of the EPC for negotiated real property sales. Although our review did not identify any transaction in which a public entity realized a profit from the resale of property obtained from GSA, we concluded that improvements in controls are necessary to assure compliance with the EPC requirements and protect the Government's interest. For example, three public entities had not submitted required annual reports on the ownership status of purchased property, and GSA did not take action to obtain the delinquent reports. Without these reports, GSA has no knowledge of any resale of the property nor of any realized profit from such resale.

We also found that two conveyance documents for sales of real property did not include the required EPC and, thus, the Government would have no legal recourse to recover the excess profits if purchasers later sold the properties for more than they paid for them.

Our December 16, 1988 audit report directed four recommendations to the Deputy Regional Administrator to correct identified deficiencies. These included recommendations to ensure that:

- The regional monitoring system effectively enforces compliance with EPC requirements.
- All conveyance documents for negotiated sales of real property to public entities include the required EPC.

The Regional Administrator agreed with the recommendations in the draft report. We are awaiting action plans for implementing the report recommendations.

Internal Controls Require Strengthening

This period, the OIG completed an evaluation of the operations at a GSA printing plant. The review disclosed that, while the plant is generally operating in compliance with policy and procedures, some internal controls needed to be strengthened.

We found that the manual processes being utilized by the plant can result in a misstatement in the material and supplies inventory. Also, improvements in internal controls are necessary to ensure accurate values for the paper inventory, accurate charges to customers, and billings to all customers. Management advised that a new automated management information system was being implemented and could be used to correct these internal control weaknesses. In addition, we found that accountability over operating equipment is inadequate because prescribed inventory procedures were not followed.

Our March 13, 1989 audit report recommended that the Acting Assistant Regional Administrator for Administration:

- Include specific controls in the new automated management information system to: assure that the unit of purchase of paper is properly recorded, improve the accuracy of paper pricing, and strengthen billing procedures.
- Ensure that operating equipment inventory procedures are followed.

The Regional Administrator agreed with the recommendations in the draft report, stating that actions have been initiated to correct the identified deficiencies. We

are awaiting action plans for implementing the recommendations.

Imprest Funds

OIG reviews of 13 imprest funds in 6 GSA regions disclosed weaknesses in internal controls, inadequate physical safeguards, and cash levels that were either insufficient or exceeded required amounts. Internal control weaknesses, identified in ten funds, included: nonperformance of unannounced cash counts, use of a common cash box by several cashiers, improper segregation of duties, expenditures without proper approval, and insufficient training of cashiers. The physical security problems, which were found in ten funds, included: failure to use escorts to reduce the risk of in-transit theft, lack of "bait" money in cash drawer for identification in the event of theft, safe combinations not properly changed, inadequate safeguarding of duplicate keys, and duplicate keys not kept in case of emergency. Finally, the amount of cash maintained in one fund was insufficient to cover normal disbursements, while the amount of cash maintained in another fund exceeded the amount necessary to cover normal disbursements.

In 13 reports issued this period, the OIG offered recommendations to correct these and other deficiencies. Four of the reports are resolved; we are awaiting action plans for the other nine reports.

C. Statistical Highlights

The following table compares OIG activity and accomplishments in other GSA areas to the overall GSA totals for the period.

Activity	Other GSA	All GSA
Audit Reports Issued	33	469
Recommended Cost Avoidance	–	$113,514,487
Recommended Cost Recovery	–	$12,876,212
Management Commitments to Avoid Costs	$3,020,667	$127,855,618
Management Commitments to Recover Funds	–	$4,276,770
Percentage of Recommended Cost Avoidance Agreed to by Management	49	75
Percentage of Recommended Cost Recovery Agreed to by Management	–	137
Unresolved Audits Older Than 6 Months (Excluding Preawards)	–	2
Implementation Reviews Finding Unimplemented Recommendations	–	5
New Investigative Cases	43	199
Criminal Referrals (Subjects)	–	123
Civil Referrals (Subjects)	–	17
Administrative Referrals (Subjects)	22	72
Suspension/Debarment Referrals (Subjects)	3	96
Indictments/Informations/Complaints	–	24
Successful Criminal Prosecutions	–	20
Civil Settlements/Judgments	–	4

D. Significant Audits From Prior Reports

Under GSA's audit resolution system, the OIG is responsible for ensuring resolution of audit recommendations. The Audit Resolution and Internal Controls Division, Office of Administration, is responsible for ensuring implementation of resolved audit recommendations. That office furnished the following status information.

With regard to GSA services and staff offices other than PBS, FSS, and IRMS, only two significant audits from prior Reports to the Congress are not fully implemented. Both reports are being implemented in accordance with established milestones.

Controls Over Payments for Credit Card Purchases

Period First Reported: April 1, 1988 to September 30, 1988

This OIG review concluded that enhancements to systems edits for the Credit Card Accounts Payable System are necessary. The report contained six recommendations; two have been implemented.

The remaining four recommendations generally involve specific actions to prevent credit card abuse. Full implementation for all four recommendations is scheduled for October 1989.

Imprest Fund Reviews

Period First Reported: April 1, 1988 to September 30, 1988

A series of 14 OIG reviews identified deficiencies in imprest funds at 16 locations nationwide. Thirteen reports had been fully implemented by March 1989. The remaining report contained seven recommendations; six have been implemented.

Implementation of the remaining recommendation, which involves the testing of the foot-operated alarm system, is proceeding in accordance with the action plan. Full implementation is scheduled for May 1989.

SECTION VI—STATISTICAL SUMMARY OF OIG ACCOMPLISHMENTS

The previous sections of this report presented OIG activity and accomplishments by GSA service and staff office. In the pages that follow, overall OIG accomplishments are comprehensively reported. To facilitate cross-referencing, the GSA organizational orientation is maintained in these summary statistics. However, there is not a one-to-one correspondence between the data reported by GSA organization and the overall statistics, because a portion of our work involved non-GSA operations.

A. OIG Accomplishments

During the reporting period, the OIG issued 473 audit reports, including 26 performed for the OIG by another agency. These reports contained financial recommendations totaling $131,973,741, including $119,097,529 in recommendations for more efficient use of resources (cost avoidance) and $12,876,212 in recommendations for the recovery of funds.

Based on audit reports issued in this and prior periods, management committed itself to use $127,855,618 more efficiently and to recover $4,276,770. This latter figure includes $4,086,625 resulting from efforts that involved OIG audit, investigative, and legal collaboration.

The OIG opened 199 investigative cases and closed 196. We referred 53 cases (123 subjects) for criminal prosecution, 10 cases (17 subjects) for civil litigation, and 5 cases for further investigation by other Federal or state agencies. Based on these and prior referrals, 24 cases (39 subjects) were accepted for criminal prosecution and 8 cases (11 subjects) were accepted for civil litigation.

Criminal cases originating from OIG referrals resulted in 21 indictments/informations and 20 successful prosecutions. OIG civil referrals resulted in 3 civil fraud complaints and 4 settlements/judgments. These actions resulted in determinations that $4,321,882 is owed the Government. Through investigations, we also identified for recovery money/property worth $2,258,268. These monetary figures include $4,086,625 also reported under management commitments to recover funds, since they resulted from collaborative efforts involving OIG auditors, investigators, and attorneys.

We referred 84 cases to GSA management for administrative action. This total includes 21 case referrals (96 subjects) for suspension/debarment and 63 case referrals (72 subjects) for other administrative actions. Based on these and prior referrals, management debarred 34 contractors, suspended 18 contractors, reprimanded 16 employees, suspended 8 employees, and terminated 2 employees.

The following subsection presents detailed information on these and other quantifiable accomplishments.

B. Summary Statistics

1. Audit Reports Issued

Table 1 summarizes OIG audit reports issued this period by GSA program area. The table includes 26 audits, recommending a total cost avoidance of $10,093,482, which were performed for the GSA OIG by the Defense Contract Audit Agency.

Table 1. Summary of OIG Audits

GSA Program	Reports Issued	Percentage of Total Audits	Recommended Cost Avoidance	Recommended Cost Recovery
PBS				
—Internal	111		$ 4,730,985	$ 2,412,786
—Contract	123		25,628,163	823,479
	234	50	$ 30,359,148	$ 3,236,265
FSS				
—Internal	24		$ 2,980,699	$ –
—Contract	105		32,310,896	8,804,537
	129	27	$ 35,291,595	$ 8,804,537
IRMS				
—Internal	2		$ –	$ –
—Contract	71		47,863,744	835,410
	73	15	$ 47,863,744	$ 835,410
Other GSA				
—Internal	32		$ –	$ –
—Contract	1		–	–
	33	7	$ –	$ –
Non-GSA				
—Internal	3		$ –	$ –
—Contract	1		5,583,042	–
	4	1	$ 5,583,042	$ –
TOTAL	473	100	$119,097,529	$12,876,212
TOTAL COSTS RECOMMENDED	$131,973,741			

2. Audit Reports Resolved

Table 2 summarizes the universe of audits to be resolved by the OIG and GSA management during this period, as well as the status of those audits as of March 31, 1989. Sixty-six reports more than 6 months old were unresolved as of March 31, 1989; but 64 of them were preaward audits, which are not subject to the 6-month resolution requirement. Thus, only two reports were actually overdue—a statistic that reflects creditably on GSA's audit resolution efforts.

It should be noted that Table 2 does not include: the 4 reports issued to other agencies this period and reports excluded from the resolution system because they pertain to ongoing investigations. As of March 31, 1989, 48 reports (9 issued this period, 39 issued in prior periods) had been excluded from the resolution system for the latter reason.

Table 2. Resolution of OIG Audits

	No. of Reports	Reports With Financial Recommendations	Total Financial Recommendations
Unresolved as of 10/1/88			
—Less than 6 months old	212	135	$ 99,231,482
—More than 6 months old	104	92	60,549,164
Reports issued this period	460	236	121,802,610
TOTAL TO BE RESOLVED	776	463	$281,583,256
Reports resolved			
—Issued prior periods	250	165	$106,306,008
—Issued current period	264	103	62,017,717
TOTAL RESOLVED	514	268	$168,323,725
Unresolved as of 3/31/89			
—Less than 6 months old	196	133	$ 59,784,893
—More than 6 months old	66	62	53,474,638
TOTAL UNRESOLVED	262	195	$113,259,531

3. Resolution Decisions on Financial Recommendations

Table 3 provides detailed information on the 268 reports involving financial recommendations of $168,323,725 that are identified in Table 2 as being resolved this period. Notably, $153,541,426 or over 91 percent was upheld in the audit resolution process. In fact, in a number of individual cases, contracting officers resolved to seek savings in excess of the amounts recommended by the OIG.

In accordance with GSA Order ADM 2030.2A, resolution decisions on financial recommendations contained in contract audit reports result in resolved cost avoidance or recovery. Management commitments occur subsequently, at the time of contract settlement. For internal audits, management commitments occur at the time of resolution.

Table 3. Resolution Decisions on OIG Audits

GSA Program	Recommended Cost Avoidance	Resolved Cost Avoidance	Recommended Cost Recovery	Resolved Cost Recovery
PBS				
—Internal	$ 4,437,440	$ 4,628,600	$ 26,370	$ 91,672
—Contract	34,968,929	31,102,456	319,981	56,362
	$ 39,406,369	$ 35,731,056	$ 346,351	$ 148,034
FSS				
—Internal	$ 3,021,699	$ 3,021,699	$ –	$ –
—Contract	60,090,986	46,182,559	2,908,836	4,301,972
	$ 63,112,685	$ 49,204,258	$2,908,836	$4,301,972
IRMS				
—Internal	$ –	$ –	$ –	$ –
—Contract	54,642,771	60,078,166	1,012,013	800,053
	$ 54,642,771	$ 60,078,166	$1,012,013	$ 800,053
Other GSA				
—Internal	$ –	$ –	$ –	$ –
—Contract	6,124,000	3,200,817	770,700	77,070
	$ 6,124,000	$ 3,200,817	$ 770,700	$ 77,070
TOTAL	$163,285,825	$148,214,297	$5,037,900	$5,327,129
TOTAL RESOLVED COSTS	$153,541,426			

4. Contract Audit Settlements

Table 4 compares contract audit resolution amounts with the corresponding management commitments achieved in negotiations with contractors. Overall, management commitments on GSA audits represented over 79 percent of the resolved amounts.

Table 4. Summary of Contract Audit Settlements

GSA Program	No. of Reports	Avoidance Costs Resolved	Avoidance Management Commitment	Recovery Costs Resolved	Recovery Management Commitment
PBS					
—Prior	117	$ 31,886,978	$ 18,008,784	$ –	$ –
—Current	22	1,971,842	1,380,790	392	392
	139	$ 33,858,820	$ 19,389,574	$ 392	$ 392
FSS					
—Prior	125	$ 43,277,736	$ 40,260,109	$3,857,195	$3,768,740
—Current	17	3,712,848	1,557,540	18,043	26,631
	142	$ 46,990,584	$ 41,817,649	$3,875,238	$3,795,371
IRMS					
—Prior	105	$ 43,387,315	$ 37,777,429	$ 384,746	$ 389,335
—Current	9	25,560,000	18,200,000	–	–
	114	$ 68,947,315	$ 55,977,429	$ 384,746	$ 389,335
Other GSA					
—Prior	3	$ 3,200,817	$ 3,020,667	$ –	$ –
—Current	1	–	–	–	–
	4	$ 3,200,817	$ 3,020,667	$ –	$ –
TOTAL	399	$152,997,536	$120,205,319	$4,260,376	$4,185,098*
TOTAL MANAGEMENT COMMITMENTS	$124,390,417				

*Includes $4,086,625 also reported under Monetary Results.

5. Total Management Commitments

Drawing upon the information presented in Tables 3 and 4, OIG internal and contract audits involving GSA programs resulted in management commitments to more efficiently use $127,855,618 and to recover $4,276,770.

6. Recoveries

The General Accounting Office has recommended that OIG Reports to the Congress include data on actual monetary recoveries in addition to management commitment information. Although such a requirement has not yet been instituted, the GSA OIG requested data on actual audit recoveries from GSA's Audit Resolution and Internal Controls Division. Between October 1, 1988 and March 31, 1989, Agency records show that $3,386,683 was recovered and deposited in the Treasury as the result of OIG audits.

7. Audit Followup

GSA Order ADM 2030.2A places primary responsibility for followup on the implementation of resolved audit recommendations with the Audit Followup Official. The Audit Resolution and Internal Controls Division, Office of Administration, acts as staff to the Audit Followup Official in this function.

The OIG performs its own independent reviews of implementation actions on a test basis. This period, the OIG performed 22 implementation reviews. Management had successfully implemented the recommendations contained in 17 of these reviews. In the other 5 instances, recommendations were not being implemented in accordance with the action plans. Four of these audits involved PBS programs; the other audit involved an FSS activity.

A report on each implementation review was distributed to the cognizant management official and to the Audit Resolution and Internal Controls Division.

8. Investigative Workload

Table 5 presents detailed information on investigative workload by case category. The OIG opened 199 cases and closed 196 cases; only 42 of these cases were administratively closed without referral.

In addition to these cases, the OIG received and evaluated 145 complaints/allegations from sources other than the Hotline that involved GSA employees and programs. Based upon analyses of these allegations, OIG investigations were not warranted.

Table 5. Investigative Workload

Case Category	Cases Open 10/1/88	Cases Opened	Cases Closed	Cases Open 3/31/89
White Collar Crimes	289	74	78	285
Other Crimes Involving GSA Operations	44	25	22	47
Contractor Suspension/Debarment	42	27	15	54
Employee Misconduct	43	17	35	25
Other	42	56	46	52
TOTAL	460	199	196	463

Table 6 distributes the 199 new investigative cases opened this period (Table 5) by case category and GSA program area. Notably, 37 percent of the cases opened fell within the white collar crime category. Most of the new cases (74 percent) involved PBS and FSS programs.

Table 6. Distribution Of Cases Opened This Period

Case Category	PBS	FSS	IRMS	Other GSA
White Collar Crimes	28	40	4	2
Other Crimes Involving GSA Operations	11	11	1	2
Contractor Suspension/Debarment	8	16	1	2
Employee Misconduct	10	3	1	3
Other	6	14	2	34
TOTAL	63	84	9	43

9. Referrals

The OIG makes three types of referrals to officials outside GSA: criminal, civil, and investigative. During this period, we referred 53 cases involving 123 subjects to the Department of Justice or other authorities for criminal prosecutive consideration. The status of OIG criminal referrals is as follows:

	Cases	Subjects
Pending Prosecutive Decision as of 10/1/88	16	51
Referrals	53	123
Declinations	30	72
Accepted for Prosecution	24	39
Pending Prosecutive Decision as of 3/31/89	17	63

The OIG also referred 10 cases involving 17 subjects to either the Civil Division of the Department of Justice or a U.S. Attorney for civil fraud litigation consideration. The status of OIG civil referrals is as follows:

	Cases	Subjects
Pending Litigation Decision as of 10/1/88	10	18
Referrals	10	17
Declinations	2	3
Accepted for Litigation	8	11
Pending Litigation Decision as of 3/31/89	11	21

The OIG made 5 referrals to other Federal or State agencies for further investigation or other action.

10. Administrative Referrals and Actions

Frequently, OIG investigations disclose nonprosecutable wrongdoing on the part of GSA employees, contractors, or private individuals doing business with the GSA. The OIG refers these cases to GSA officials for administrative action.

During the period, we referred 63 cases involving 72 subjects for administrative action. In addition, we referred 49 cases involving 64 subjects to GSA officials for informational purposes only.

The status of OIG administrative referrals is as follows:

	Cases	Subjects
Pending Decision as of 10/1/88	48	52
Referrals	63	72
Action Completed	73	78
Pending Decision as of 3/31/89	38	46

Of the 63 cases referred for administrative action this period, 27 cases (29 subjects) involved GSA employees. As a result of these and prior referrals, management took the following actions against GSA employees:

Reprimands	16
Suspensions	8
Demotions	–
Terminations	2

11. Contractor Suspensions and Debarments

This period, the OIG referred 4 cases involving 18 subjects for suspension and 17 cases involving 78 subjects for debarment. As a result of these and prior referrals, management imposed 18 suspensions (includes 5 suspensions resulting from debarment referrals) and 34 debarments. Management disapproved 17 debarments.

The status of OIG suspension and debarment referrals is as follows:

Suspensions	Cases	Subjects
Pending as of 10/1/88	7	18
Referrals	4	18
Action Completed	4	13
Pending as of 3/31/89	7	23

Debarments	Cases	Subjects
Pending as of 10/1/88	13	52
Referrals	17	78
Action Completed	11	51
Pending as of 3/31/89	19	79

12. Summary of Referrals by GSA Program Area

Table 7 summarizes OIG referrals this period by type of referral and GSA program area.

Table 7. Summary Of OIG Subject Referrals

GSA Program	Criminal	Civil	Administrative	Suspension/ Debarment
PBS	73	4	23	48
FSS	41	8	21	45
IRMS	9	5	6	–
Other GSA	–	–	22	3
TOTAL	123	17	72	96

13. Criminal and Civil Actions

Cases accepted for criminal prosecution during this and prior periods resulted in 21 indictments/informations and 20 successful prosecutions. Civil referrals from this and prior periods resulted in 3 civil fraud complaints against 3 individuals, settlements being reached in 3 cases with 3 subjects, and a judgment being entered in 1 case involving 1 individual.

Table 8 summarizes individual criminal and civil actions by GSA program area. In addition, there were unsuccessful criminal cases against 4 subjects.

Table 8. Summary Of Criminal And Civil Actions

GSA Program	Indictments/ Informations/ Complaints	Successful Prosecutions	Civil Settlements/ Judgments
PBS	10	6	–
FSS	13	14	4
IRMS	1	–	–
Other GSA	–	–	–
TOTAL	24	20	4

14. Monetary Results

Table 9 presents the amounts determined to be owed the Government as a result of criminal and civil actions. The amounts do not necessarily reflect actual monetary recoveries.

In addition, the OIG identified for recovery $2,258,268 in money and/or property during the course of its investigations.

Because of the collaborative nature of OIG activities, $4,086,625 of the amounts reported as investigative recoveries and criminal and civil recoveries is also reported under management commitments to recover funds.

Table 9. Criminal And Civil Recoveries

	Criminal	Civil	Total
Fines and Penalties	$301,795	$ 605,000	$ 906,795
Settlements/Judgments	–	3,203,693	3,203,693
Restitutions	211,394	–	211,394
TOTAL	$513,189	$3,808,693	$4,321,882

15. OIG Subpoenas

During the period, 24 OIG subpoenas were issued.

SECTION VII—REVIEW OF LEGISLATION AND REGULATIONS

Section 4(a)(2) of the Inspector General Act of 1978 requires the OIG to review existing and proposed legislation and regulations relating to GSA programs and operations. To fulfill this legislated responsibility, the OIG maintains a clearance system that ensures OIG review of all proposed legislation, regulations, and internal directives affecting any aspect of GSA operations.

A. Legislation/Regulations Reviewed

During this period, the OIG reviewed 128 legislative matters and 100 proposed regulations and directives.

B. Significant Comments

The OIG provided significant comments on the following legislation, regulations, orders, and directives:

- *H. R. 54, the Truth in Government Efficiency Reform Act of 1989.* We supported this bill which provides for the appointment of chief financial officers in each agency, while noting that there is no provision for the appointment of a chief financial officer for the entire Federal Government. We expressed a preference for the creation of such a position within the Department of Treasury with the appointment being made by the President subject to Senate confirmation. We fully endorsed the requirement for annual audits of financial statements and suggested the need for the development of guidance for valuing and reporting assets and liabilities unique to the Federal Government.

- *H. R. 102, the Independent Defense Procurement Corps Act of 1989.* This bill essentially removes the Department of Defense Inspector General (IG) from the coverage of the Inspector General Act by establishing a new IG office independent of the Department. We commented that little would be gained by making an Office of Inspector General organizationally independent, and that such a move might create an adversarial relationship. We noted that, in our experience, the GSA Office of Inspector General, which is covered by the IG Act, is independent of the agency, yet works cooperatively with the agency to accomplish the goals of the Act.

- *H. R. 215, a bill to amend Title 5, United States Code, with respect to the method by which premium pay is determined.* We strongly supported this bill, which would mandate premium pay when it is determined that a position involves administratively uncontrollable overtime. We noted that the bill would, in effect, remove the current ceiling on premium pay and equate it to the grade level of the employee involved.

- *S. 166, the Consultant Registration and Reform Act of 1989.* We generally supported enactment of this bill, while suggesting revisions to require the submission of unsolicited contract proposals, modifications, and justifications to the agency's advocate for competition, rather than to the Inspector General, for review. We commented that, in our opinion, Inspector General involvement in the process is appropriately provided for in the section of the bill requiring an assessment of compliance in the annual reports required by Section 1114(b) of Title 31.

- *S. 535, the Federal Civil Penalties Inflation Adjustment Act of 1989.* We supported the purpose of this bill, believing that increasing the amount of civil monetary penalties which may be imposed for violations of Federal statutes can only improve the deterrent effect of those statutes. We commented that an increase in penalties is especially appropriate in those laws relating to the procurement process considering the large sums of money often involved. We observed that the mechanism in the bill to increase penalties to keep pace with inflation would be useful.

- *ADM 2800.12D, Procurement of Advisory and Assistance Services Instructional Letter.* We noted that the proposed regulation is inconsistent with the provisions of the Inspector General Act. We suggested revisions so that the OIG will: not be required to obtain approval from, or coordinate with, agency management in procuring advisory and assistance services; determine and control funding availability for these services; and have responsibility for maintaining obligations within the funding authority and providing quarterly reports to the

Comptroller concerning changes in such funding authority.

- *PBS P 3410.1D, Instructions to Contract Architect-Engineers.* We disagreed with the position that negotiated Architect-Engineers service contracts do not always require cost or pricing data. We commented that Architect-Engineer contracts are required by law to be negotiated, and that cost or pricing data must be disclosed to GSA for any negotiated contract or contract modification that exceeds $100,000.

- *FSS P 2901.9, Contract Closeout.* We proposed that the Contract Administration Closeout procedure specify that the contract file is to remain open as long as that contract is under investigation. We suggested that GSA management clarify the type of irregularity that must be referred to the Office of Inspector General and management's responsibilities when an investigation will not be performed. We also recommended that penalties for certain types of misconduct be revised to give management broader latitude, other than removal, for first offenses.

SECTION VIII—OTHER OIG ACTIVITIES

In addition to detecting problems in GSA operations, the OIG is responsible for initiating actions to prevent fraud, waste, and abuse and to promote economy and efficiency. This section details: the OIG program responding to these legislated prevention responsibilities, and OIG involvement in projects sponsored by the President's Council on Integrity and Efficiency (PCIE).

A. OIG Prevention Program

The OIG prevention program is comprised of four elements that simultaneously focus on minimizing opportunities for fraud, waste, and abuse and promoting awareness among GSA employees. This four-pronged approach consists of:

- Defining areas vulnerable to fraud, waste, and abuse and assessing the degree of vulnerability.
- Anticipating potential problem areas and performing front-end reviews to help ensure that programs will operate within applicable laws, policies, and procedures.
- Educating GSA employees on the manifestations of fraud and the mechanisms for reporting suspicions or allegations to the OIG.
- Communicating the OIG presence and establishing mechanisms that promote a dialogue between GSA employees and the OIG.

1. Definition

The OIG considers the identification of vulnerable areas to be a major prerequisite to the prevention of fraud, waste, and abuse. To improve OIG capabilities in this area, we expended considerable resources during the reporting period on enhancing the annual audit planning process, including: stratifying the potential workload into four primary types of audits (contract, policy assessments, recurring reviews, and regional issues), compiling a consolidated inventory of potential Multiple Award Schedule reviews to improve workload definition in this area, and establishing Audit Planning Committees for GSA's major program areas to identify issue areas and prioritize planned workload assignments.

2. Anticipation

OIG anticipation activities this period focused on preaward audits (Sections II through V), review of proposed legislation and regulations (Section VII), and continued preaward coverage of GSA's leasing program. These activities stem from the belief that many of tomorrow's problems can be avoided through decisive action today.

The OIG's program for reviewing leases prior to award provides front-end assurance that GSA is adhering to regulations and procedures before awarding selected leases involving annual rentals in excess of $200,000. The reviews, although advisory in nature, limit opportunities for fraud, waste, and abuse in the leasing area.

The program achieved the following results during the reporting period:

Lease proposals submitted for review	124
Lease proposals reviewed	65
Lease proposals with deficiencies	45
Lease proposals with no deficiencies	20

Major deficiencies identified through OIG preaward advisory reviews related to: proposed annual rental exceeding the prospectus amount; lease file not supporting the award decision; failure to negotiate an hourly overtime rate; lease not processed in accordance with laws and procedures governing competition; possible unenforcable damages clause. Other deficiencies included: incomplete lease files; conflicting lease provisions; no fire and safety review; identified fire safety deficiencies not yet corrected; and understated Government occupancy rate.

3. Education

Integrity Awareness Briefings comprise the OIG's primary vehicle for educating employees on the manifestations of fraud and abuse. These briefings explain the statutory mission of the OIG and the functions executed by each of our component offices. In addition, through case studies and slides, the briefings expose GSA employees to actual instances of white collar crime in GSA and other Federal agencies.

The OIG conducts two types of Integrity Awareness briefings: general awareness briefings that are geared particularly to new GSA employees, and program-specific briefings that are targeted to employees working in specific GSA programs. Since the inception of this program in 1981, 13,000 GSA employees have attended Integrity Awareness Briefings. This total includes the 1,802 Central Office and regional employees attending 49 briefings this period.

4. Communication

A free flow of information between GSA employees and the OIG is a vital prevention and detection element. Recognizing this fact, the OIG issues brochures on the Hotline and its Report to the Congress, and displays Hotline posters in all GSA buildings nationwide. We also distribute an OIG informational brochure to communicate the OIG's mission and responsibilities to GSA managers and employees, and to serve as a recruitment tool.

During the reporting period, we received 122 Hotline calls and letters. Of these, 79 complaints warranted further action. We also received 8 referrals from GAO and 14 referrals from other agencies; all of these referrals required further action. The remaining 43 Hotline complaints required no further action and were closed.

B. Projects Sponsored by the PCIE

The OIG continued to participate in interagency projects sponsored by the PCIE as well as having OIG staff members provide ongoing support to several PCIE committees. Specific involvement this period is delineated by project or activity in the paragraphs that follow.

1. Review of Relocation Services Contracts

The GSA OIG is the lead agency on this PCIE review aimed at: evaluating the utilization and administration of relocation services contracts throughout the Government; and identifying efficient and effective ways to provide needed services.

Evaluation of questionnaires directed to the PCIE member agencies to obtain information on the scope and nature of their relocation services contracts has been completed. Participating agencies started fieldwork during January and February 1989. Individual reports will be submitted to each agency during the first quarter of Fiscal Year 1990, followed by a consolidated report.

2. Computer Systems Integrity Project

The GSA OIG is one of 11 agencies participating in this evaluation of the automated systems application controls and data reliability of agencies' contract tracking systems. The objective of the review is to assess the integrity of data reported to the Federal Procurement Data System.

This effort will culminate in individual agency reports, scheduled for issuance in May 1989, followed by a consolidated report, due by June 30, 1989.

3. Governmentwide Review of Accounting Systems

The GSA OIG is participating in this PCIE project aimed at assessing whether funds for improved Governmentwide accounting systems are well spent, and whether adequate audit trails and internal controls exist. We assisted in the development of two questionnaires, relating to both management's efforts to establish a single integrated financial management system and the OIGs' audit involvement in the process.

The questionnaires have been analyzed and consolidated. The results of the project will be summarized in a consolidated report to be issued by the Department of Transportation OIG.

4. Review of Advisory and Assistance Services

The GSA OIG is participating in this three-phased PCIE review. The project was initiated to evaluate the Government's use of consultant contracts.

The first phase involved a compilation and summary of reports issued by PCIE members on consultant contracts; the summary was completed in September 1988. The second phase involved individual OIG reviews of their agencies' compliance with Office of Management and Budget guidelines for awarding consultant service contracts; a report was issued to management in March 1989. The third phase involves reviews of FY 1987 contracts to determine the extent to which agencies followed sound procurement practices and utilized the services to be provided under the terms of these contracts; this phase is in process.

5. Review of the Characteristics of Closed Investigative Cases

The GSA OIG is a participating member in this PCIE review aimed at identifying the major characteristics of the investigative work currently being performed by the OIGs. Questionnaires were distributed to the OIGs, focusing on investigative cases closed during February 1988.

The questionnaires were returned and are being analyzed. A consolidated report is scheduled for issuance in May 1989.

6. Other PCIE Activities

The GSA OIG was responsible for the publication of a special edition of "Frontline," the PCIE bimonthly newsletter, that commemorated the tenth anniversary of the passage of the Inspector General Act of 1978. This 24 page edition, issued in October 1988, featured profiles of the statutory Inspectors General, messages from Congressional leaders, interviews with OIG staff members, and a look at the demographics of the PCIE community.

The GSA Inspector General, as chairman of the PCIE Training Subcommittee, coordinated the training needs of professional and support personnel within the PCIE. This period, significant activities of the Subcommittee included a 2-day briefing on the effects of the Inspector General Act Amendments of 1988 on the budget process, and a 3-day training course for Hotline operators.

APPENDICES

APPENDIX 1—AUDIT REPORT REGISTER

Assignment Number	Title	Date of Report
PBS	**Contract Audits**	
A80795	Preaward Audit of Architect and Engineering Services Contract: Leo A. Daly Company, Contract No. GS11P88EGD0171	10/04/88
A80992	Preaward Audit of Architect and Engineering Services Contract: Gage-Babcock & Associates, Inc., Contract No. GS11P88EGC0104	10/04/88
A80626	Preaward Audit of Lease Alteration Proposal: Eleven-Eighteen Limited Partnership, Lease No. GS-11B-80201	10/06/88
A80708	Preaward Audit of a Claim for Increased Costs: Quality Insulation Co., Second Tier Subcontractor to Terminal Construction Corporation, Contract No. GS-02P-23256	10/14/88
A80929	Preaward Audit of Architect and Engineering Services Contract: Welton Becket Associates, Contract No. GS11P87MKD9030	10/14/88
A80908	Preaward Audit of Tax Escalation Proposal: Balcor Property Management, Inc., Lease No. GS-04B-15730	10/19/88
A80982	Preaward Audit of Architect/Engineering Proposal: Vitetta Group, Solicitation No. GS-02P-88CUC0114(NEG)	10/19/88
A80819	Preaward Audit of Lease Escalation Proposal: Monroe School Associates, Lease No. GS-09B-80775	10/21/88
A81003	Preaward Audit of Architect and Engineering Services Contract: Henningson, Durham & Richardson, Inc., Contract No. GS11P88EGD0162	10/21/88
A90023	Preaward Audit of Architect and Engineering Services Contract: Ellis/Naeyaert/ Genheimer Associates, Inc., Solicitation No. GS05P87GBC0107	10/24/88
A80783	Preaward Audit of Change Order Proposal: MCI Constructors, Inc., Contract No. GS-11B-19067	10/25/88
A80869	Preaward Audit of Architect and Engineering Services Contract: E-B-L Engineers, Inc., Subcontractor to Gaudreau, Inc., Project No. ZDE-70070	10/25/88
A80928	Preaward Audit of Guard Services Contract: AM Pro Protective Agency, Inc., Solicitation No. GS-04P-88-EWC-0113	10/26/88
A80974	Preaward Audit of Lease Escalation Proposal: H.K. Enterprises, Inc., Lease No. GS-04B-15282	10/26/88
A80740	Preaward Audit of Architect and Engineering Services Contract: Ueland and Junker, Architects and Planners, Project No. ZPA-70047	11/01/88
A80936	Preaward Audit of Architect and Engineering Services Contract: American Institute of Architects, Contract No. GS00P88BQD0077	11/03/88
A90058	Preaward Audit of Architect and Engineering Services Contract: AME Associates, Solicitation No. GS-05-P88-GBD-0062	11/03/88
A90059	Preaward Audit of Cost Estimating Services Contract: AME Associates, Solicitation No. GS-05-P88-GBD-0147	11/03/88
A90026	Preaward Audit of Lease Escalation Proposal: Balcor Property Management, Inc., Lease No. GS-04B-15730	11/04/88
A80632	Preaward Audit of Lease Escalation Proposal: Turtle Limited, Lease No. GS-09B-70053	11/10/88
A80872	Preaward Audit of Architect and Engineering Services Contract: Lewis S. Goodfriend & Associates, Subcontractor to Gaudreau, Inc., Project No. ZDE-70070	11/17/88

A80975	Audit of Base Tax Year Determination: 2300 Lake Park Building, Smyrna, Georgia, Lease No. GS-04B-26153	11/17/88
A90044	Preaward Audit of Lease Escalation Proposal: Monroe School Associates, Lease No. GS-09B-80775.	11/21/88
A80871	Preaward Audit of Architect and Engineering Services Contract: Midlantic Design Associates, Subcontractor to Gaudreau, Inc., Project No. ZDE-70070	11/22/88
A80968	Preaward Audit of Demolition Services Contract: V. Ottilio and Sons, Inc., Solicitation No. GS-02P-88-CUC-0133N	11/22/88
A80705	Preaward Audit of Change Order Proposal: Benjamin Electrical Engineering Works, Inc., Subcontractor to Terminal Construction Corp., Contract No. GS-02P-23256	11/25/88
A80773	Preaward Audit of a Claim for Increased Costs: Prassel Construction Company, Contract No. GS-07P-86-HUC-0054	11/25/88
A80894	Preaward Audit of a Claim for Increased Costs: Terminal Construction Corporation, Contract No. GS-02P-23256	11/29/88
A80867	Preaward Audit of Architect and Engineering Services Contract: Gaudreau, Inc., Project No. ZDE-70070	12/01/88
A80930	Preaward Audit of Lease Escalation Proposal: Federal Plaza Associates, Lease No. GS-05B-13381 for Lease Year Ending March 7, 1986	12/01/88
A90034	Preaward Audit of Lease Escalation Proposal: Federal Plaza Associates, Lease No. GS-05B-13381 for Lease Year Ending March 7, 1987	12/01/88
A90035	Preaward Audit of Lease Escalation Proposal: Federal Plaza Associates, Lease No. GS-05B-13381 for Lease Year Ending March 7, 1988	12/01/88
A80873	Preaward Audit of Architect and Engineering Services Contract: Torrence, Dreelin, Farthing & Buford, Inc., Subcontractor to Gaudreau, Inc., Project No. ZDE-70070	12/02/88
A90028	Preaward Audit of Lease Escalation Proposal: Cleveland Rockford Company, Lease No. GS-05B-12439	12/06/88
A90145	Preaward Audit of Architect and Engineering Services Contract: Weston - ATC, Inc., Contract No. GS11088EGD0206	12/08/88
A90093	Preaward Audit of Architect and Engineering Services Contract: Roger Johnson-Richard Smith Architects, Inc., Solicitation No. GS05P-88-GBC-0130	12/12/88
A90142	Preaward Audit of Lease Escalation Proposal: Paramount Group, Inc., Lease No. GS-09B-76541	12/12/88
A80900	Preaward Audit of Small Business Administration 8(a) Pricing Proposal: A.M.E., Inc., Solicitation No. GS-07P-88-HTC-0161	12/13/88
A80901	Preaward Audit of Pricing Proposal for Alterations in Leased Space: The Traveler's Insurance Company, Lease No. GS-07B-13188	12/13/88
A81018	Preaward Audit of Lease Alteration Proposal: Real Property Systems, Lease No. GS-08P-12862	12/14/88
A81000	Preaward Audit of Change Order Proposal: Donaldson Acoustics Co., Inc., Subcontractor to Terminal Construction Corporation, Contract No. GS-02P-23256	12/16/88
A90094	Preaward Audit of Architect and Engineering Services Contract: Michaud, Cooley, Erickson and Associates, Inc., Consultant to Roger Johnson-Richard Smith Architects, Inc., Solicitation No. GS05P-88-GBC-0130	12/19/88
A80860	Preaward Audit of Architect and Engineering Services Contract: Shepley, Bulfinch, Richardson and Abbott, Inc., Contract No. GS11P88EGC0165	12/23/88
A90042	Audit of a Claim for Increased Costs: V.A.L. Floors, Inc., Subcontractor to Terminal Construction Corporation, Contract No. GS-02P-23256	12/23/88
A90097	Preaward Audit of Architect and Engineering Services Contract: Phillips Swager Associates, Solicitation No. GS05P88GBC-0107	12/23/88
A90098	Preaward Audit of Architect and Engineering Services Contract: Architectural Spectrum, Solicitation No. GS05P88GBC-0107	12/23/88

A90101	Preaward Audit of Architect and Engineering Services Contract: Forell/Elsesser Engineers, Inc., Project No. ZCA 00300	12/28/88
A80912	Preaward Audit of Lease Alteration Proposal: Eleven-Eighteen Limited Partnership, Lease No. GS-11B-80201	12/29/88
A80866	Audit of a Claim for Increased Costs: The George Hyman Construction Co., Contract No. GS-11B-19068	01/05/89
A90075	Preaward Audit of Pricing Proposal: Kumin Associates, Inc., Project No. IAK11280	01/05/89
A90077	Preaward Audit of Pricing Proposal: Raj Bhargava Associates, Project No. IAK11280	01/05/89
A90102	Preaward Audit of a Claim for Increased Costs: Donaldson Acoustics Co., Inc., Subcontractor to Terminal Construction Corporation, Contract No. GS-02P-23256	01/06/89
A90108	Preaward Audit of Cost or Pricing Data: Professional Services Unlimited, Solicitation No. GS-09P-88-KSC-0278	01/09/89
A90022	Preaward Audit of a Claim for Increased Cost: G. F. Cook Development Corporation, Lease No. GS-08P-12734	01/10/89
A90076	Preaward Audit of Pricing Proposal: Pinchin-Harris and Associates, Inc., Project No. IAK11280	01/10/89
A80911	Preaward Audit of Lease Alteration Proposal: Eleven-Eighteen Limited Partnership, Lease No. GS-11B-80201	01/13/89
A80980	Preaward Audit of Small Business Administration 8(a) Pricing Proposal: M.A.C. Super Vac, Solicitation No. GS-07P-88-HTC-0159/7PPB	01/17/89
A90055	Preaward Audit of Architect and Engineering Services Contract: George M. Smart Architects, Inc., Contract No. GS-04P-86-EXC-0001	01/17/89
A90246	Preaward Audit of Lease Escalation Proposal: LK Properties, Contract No. GS-08-B-10989	01/17/89
A90074	Preaward Audit of Architect and Engineering Services Contract: Zeiler-Pennock, Inc., Contract No. GS-07-P-88-HUD-0219	01/18/89
A90074	Preaward Audit of Architect and Engineering Services Contract: McFall-Konkel & Kimball Consulting Engineers, Inc., Contract No. GS-07-P-88-HUD-0219	01/18/89
A90074	Preaward Audit of Architect and Engineering Services Contract: Oliver and Hellgren Architects P.C., Contract No. GS-07-P-88-HUD-0219	01/18/89
A90074	Preaward Audit of Architect and Engineering Services Contract: Sol Flax & Associates, Inc., Contract No. GS-07-P-88-HUD-0219	01/18/89
A90074	Preaward Audit of Architect and Engineering Services Contract: Frasier Engineering Company, Contract No. GS-07-P-88-HUD-0219	01/18/89
A90202	Preaward Audit of Architect and Engineering Services Contract: Architectural Resources, Inc., Solicitation No. GS05P88GBC0112	01/18/89
A90068	Preaward Audit of Architect and Engineering Services Contract: Rolf Jensen and Associates, Inc., Contract No. GS-07-P-88-HU-C-0239	01/19/89
A90068	Preaward Audit of Architect and Engineering Services Contract: Michael Barber Architecture, Contract No. GS-07-P-88-HU-C-0239	01/19/89
A90068	Preaward Audit of Architect and Engineering Services Contract: Wiss, Janney, Elstner Associates, Inc., Contract No. GS-07-P-88-HU-C-0239	01/19/89
A80833	Preaward Audit of Change Order Proposal: Alvarado Construction, Incorporated, Contract No. GS-07P-86-HUC-0156, Change Request No. 7	01/23/89
A80833	Preaward Audit of Change Order Proposal: Alvarado Construction, Incorporated, Contract No. GS-07P-86-HUC-0156, Change Request No. 8	01/23/89
A80833	Preaward Audit of Change Order Proposal: Alvarado Construction, Incorporated, Contract No. GS-07P-86-HUC-0156, Change Request No. 9	01/23/89
A80833	Preaward Audit Of Change Order Proposal: Alvarado Construction, Incorporated, Contract No. GS-07P-86-HUC-0156, Change Request No. 15	01/23/89

A80833	Preaward Audit of Change Order Proposal: Alvarado Construction, Incorporated, Contract No. GS-07P-86-HUC-0156, Change Request No. 18	01/23/89
A90192	Preaward Audit of Cost or Pricing Data: Parkway Services, Inc., Solicitation No. GS-04P-88-EWC-0145	01/23/89
A80913	Preaward Audit of Lease Alteration Proposal: Eleven-Eighteen Limited Partnership, Lease No. GS-11B-80201	01/24/89
A80925	Preaward Audit of a Claim for Increased Costs: Central Mechanical, Inc., Contract No. GS-08B-83089	01/31/89
A80925	Preaward Audit of a Claim for Increased Costs: Baeten Construction Company, Contract No. GS-08B-83089	01/31/89
A80971	Audit of Purchase Option Costs: Development Corporation of America, Lease No. GS-03B-80030	01/31/89
A90081	Audit of a Claim for Increased Costs: J.S. Alberici Construction Company, Inc., Contract No. GS06P87GYC0061	02/01/89
A90095	Preaward Audit of Architect and Engineering Services Contract: SOH & Associates, Project No. ZCA 00300	02/01/89
A90136	Preaward Audit of Architect and Engineering Services Contract: Tetra Design, Inc., Project No ZCA 86770	02/01/89
A90041	Preaward Audit of a Claim for Increased Costs: Westinghouse Elevator Co., Subcontractor to Carlin-Atlas, Contract No. GS-02B-16835	02/02/89
A90164	Audit of a Claim for Increased Costs: Miller Elevator Company, Inc., Contract No. GS06P86GXC0066	02/03/89
A90046	Preaward Audit of Architect and Engineering Services Contract: Persons-Howell Engineering, Inc., Solicitation No. GS-07-P-88-HUC-0205	02/07/89
A90046	Preaward Audit of Architect and Engineering Services Contract: Glover-Smith-Bode, Inc., Solicitation No. GS-07-P-88-HUC-0205	02/07/89
A90096	Preaward Audit of Pricing Proposal: Ree's Contract Service, Inc., Solicitation No. GS-06P-88-GXC-0205	02/07/89
A90138	Preaward Audit of Architect and Engineering Services Contract: Guth & Myers, Inc., Consultant to Browne, Worrall & Johnson, Inc., Project No. GS-03P-88-DXD-0086	02/08/89
A81016	Preaward Audit of a Claim for Increased Costs: Alumni Plumbing & Heating Corporation, Subcontractor to Terminal Construction Corporation, Contract No. GS-02P-23256	02/10/89
A80898	Preaward Audit of Cost or Pricing Data: MRC Roofing and Construction, Inc., Contract No. GS-11P88MOC0182(NEG)	02/17/89
A80914	Preaward Audit of Lease Alteration Proposal: Eleven-Eighteen Limited Partnership, Lease No. GS-11B-80201	02/17/89
A80943	Preaward Audit of Lease Alteration Proposal: Eleven-Eighteen Limited Partnership, Lease No. GS-11B-80201	02/17/89
A90277	Preaward Audit of Architect and Engineering Services Contract: Construction Cost Systems, Inc., Solicitation No. GS05P88GBD0188	02/23/89
A80895	Preaward Audit of a Claim for Increased Costs: Pelham Metal Works, Inc., First Tier Subcontractor to Terminal Construction Corp., Contract No. GS-02P-23256	02/24/89
A90007	Preaward Audit of a Claim for Increased Costs: Bunker Metal Fabricators, Inc., Second Tier Subcontractor to Terminal Construction Corp, Contract No. GS-02P-23256	02/27/89
A90006	Preaward Audit of a Claim for Increased Costs: Bunker Metal Fabricators, Inc., Second Tier Subcontractor to Terminal Construction Corp., Contract No. GS-02P-23256	02/28/89
A90137	Preaward Audit of Supplemental Architect and Engineering Term Contract: Browne, Worrall & Johnson, Inc., Solicitation No. GS-03P-88-DXD-0086	02/28/89

A90143	Preaward Audit of Guard Service Contract: Integrity Private Security Services, Inc., Solicitation No. GS-04P-88-EWC-0172	03/02/89
A90276	Preaward Audit of Architect and Engineering Services Contract: Ann Beha Associates, Project No. GS-01P-88-BWC-0415	03/06/89
A90262	Preaward Audit of Architect and Engineering Services Contract: The Pickering Firm, Inc., Subcontractor to Carlson Associates, Inc., Contract No. GS01P89BWC0010	03/08/89
A90281	Preaward Audit of Architect and Engineering Services Contract: Giffels Consultants, Inc., Solicitation No. GS05P88GBC0142	03/08/89
A90144	Preaward Audit of Guard Service Contract: Integrity Private Security Services, Inc., Solicitation No. GS-04P-88-EWC-0139	03/09/89
A80359	Preaward Audit of Lease Escalation Proposal: Tishman Speyer Market Street Limited Partnership, Lease No. GS-09B-73066	03/10/89
A90079	Preaward Audit of Lease Escalation Proposal: Tishman Speyer Market Street Limited Partnership, Lease No. GS-09B-73066	03/10/89
A90227	Preaward Audit of Supplemental Architect and Engineering Term Contract: Asta Engineering, Inc., Solicitation No. GS-03P-88-DXD-0110	03/10/89
A90047	Preaward Audit of Architect and Engineering Services Contract: Klipp Partnership P.C., Solicitation No. GS-07-P-88-HU-C-0206	03/13/89
A90047	Preaward Audit of Architect and Engineering Services Contract: Holmes and Narver, Inc., Solicitation No. GS-07-P-88-HU-C-0206	03/13/89
A90203	Preaward Audit of Architect and Engineering Services Contract: Gipe Associates, Inc., Contract No. GS-11P88EGC0218	03/14/89
A90191	Preaward Audit of Supplemental Architect and Engineering Term Contract: Construction Cost Systems, Inc., Consultant to Browne, Worrall & Johnson, Inc., Solicitation No. GS-03P-88-DXD-0086	03/16/89
A90294	Preaward Audit of Architect and Engineering Services Contract: The Grad Partnership, Contract No. GS-02P-86CUC0016(NEG)	03/17/89
A90091	Preaward Audit of Architect and Engineering Services Contract: Research Planning Associates, Inc., Solicitation No. RPA-76760	03/22/89
A90219	Preaward Audit of Lease Escalation Proposal: Limrock Associates, Lease No. GS-05B-12112	03/22/89
A90189	Preaward Audit of Supplemental Architect and Engineering Term Contract: Jenkins Professionals, Inc., Consultant to Browne, Worrall & Johnson, Inc., Solicitation No. GS-03P-88-DXD-0086	03/23/89
A90340	Preaward Audit of Architect and Engineering Services Contract: Gauthier, Alvarado and Associates, Inc., Contract No. GS11P88EGD0277	03/23/89
A90139	Audit of a Claim for Increased Costs: John Driggs Company, Inc., Subcontractor to Centex Construction Co., Inc., Contract No. GS-11B-19066	03/27/89
A90162	Audit of a Claim for Increased Costs: Beta Construction Company, Subcontractor to Centex Construction Company, Inc., Contract No. GS-11B-19066	03/27/89
A60423	Audit of a Claim For Increased Costs: General Federal Construction, Inc., Contract No. GS-03-B-78379	03/27/89
A90118	Audit of a Claim for Increased Costs: Centex Construction Co., Inc., Contract No. GS-11B-19066	03/28/89
A90334	Preaward Audit of Architect and Engineering Services Contract: Peck, Peck & Associates, Inc., Contract No. GS11P88EGDO221	03/28/89
A90354	Preaward Audit of Architect and Engineering Services Contract: Fisher & Kuegler, P.C., Consultants to Sapack, Ames & Whitaker, Architects, Solicitation No. GS-02P88CUC0136(NEG)	03/28/89
A90351	Preaward Audit of Guard Services Contract: General Services, Incorporated, Solicitation No. GS-04P-88-3EWC-0177	03/29/89

A80997	Preaward Audit of Lease Escalation Proposal: District of Columbia Joint Venture, Lease No. GS-03B-05873	03/30/89
A90166	Audit of Cost Reimbursable Contract: Radan Systems, Inc., Contract No. GS-00P-86BQD-0021	03/30/89
A90190	Preaward Audit of Supplemental Architect and Engineering Term Contract: Burdette, Koehler, Murphy & Associates, Inc., Consultant to Browne, Worrall & Johnson, Inc., Solicitation No. GS-03P-88-DXD-0086	03/31/89

PBS Internal Audits

A80989	Preaward Lease Review: 8068 Reeder Road, Lenexa, Kansas, Lease No. GS-06P-88734	10/04/88
A80993	Preaward Lease Review: Tacoma Financial Center, Tacoma, Washington, Lease No. GS-10B-05457	10/07/88
A80394	Review of Selected New Construction and Major Repair and Alterations Contracts in Region 5	10/12/88
A80612	Review of Region 6 Monitoring of the Polychlorinated Biphenyl Removal and Disposal Process	10/12/88
A90008	Preaward Lease Review: Bureau of Land Management Facility, North Bend, Oregon, Lease No. GS-10B-05439	10/12/88
A80988	Preaward Lease Review: 1111 Jefferson Davis Highway, Arlington, Virginia, Lease No. GS-11B-80232	10/20/88
A90029	Preaward Lease Review: One Corporate Center, Hartford, CT, Lease No. GS-01B(PEL)-03616(NEG)	10/26/88
A90069	Preaward Lease Review: 101 Dexter Street, Chesapeake, VA, Lease No. GS-03B-99005	10/27/88
A90018	Preaward Lease Review: 95 Horseblock Rd., Yaphank, NY, Lease No. GS-02B-22487	10/28/88
A90092	Advisory Review of Lease Proposal for the Imperial Building, 1441 L Street, NW, Washington, DC	10/31/88
A81017	Preaward Review of Proposed Supplemental Lease Agreement No. 4, 25 Funston Road, Kansas City, Kansas, Lease No. GS-06P-68579	11/01/88
A90030	Preaward Lease Review: 510 Congress Street, Portland, Maine, Lease No. GS-01B(PEL)03615(NEG)	11/01/88
A90045	Preaward Lease Review: 2500 Financial Square, Oxnard, California, Lease No. GS-09B-88361	11/02/88
A80547	Post Award Lease Review: 7799 Leesburg Pike, Falls Church, Virginia, Lease No. GS-11B-70136(NEG)	11/03/88
A90078	Preaward Lease Review: 330 N. Brand Blvd., Glendale, California, Lease No. GS-09B-88163	11/09/88
A90052	Review of Hotline Complaint on National Capital Region, Public Buildings Service, Workforce Planning Project	11/10/88
A90013	Preaward Lease Review: Webb Bldg., Ltd. Partnership, 4040 North Fairfax Drive, Arlington, VA, Lease No. GS-11B-10047	11/15/88
A80577	Review of the Mechanical/Maintenance Contract at the Green/Byrne Federal Buildings Complex, Philadelphia, PA	11/18/88
A80979	Preaward Lease Review: 420 West Main, Oklahoma City, Oklahoma, Lease No. GS-07B-13259	11/21/88
A90106	Preaward Lease Review: 200 W. Adams Street, Chicago, Illinois, Lease No. GS-05B-14404, Supplemental Agreement 3	11/22/88
A90127	Preaward Lease Review: Greencourt Road, Richmond, Virginia, Lease No. GS-03B-99007	11/23/88
A90089	Preaward Lease Review: Review of Technical Evaluations, New Federal Building, Chicago, Illinois, Solicitation No. GS-05B-14850	11/25/88

A90125	Preaward Lease Review: 275 Middlefield Road, Menlo Park, California, Lease No. GS-09B-87871	11/25/88
A80317	Review of Seattle Field Office, Region 9	11/29/88
A90128	Preaward Lease Review: One and Two Landmark Square, Stamford, CT, Lease No. GS-01B(PEL)-03590(NEG)	11/30/88
A90113	Preaward Lease Review: Imperial Building, 1441 L St. NW, Washington, DC, Lease No. GS-11B-90152	12/06/88
A90140	Preaward Lease Review: 400 Oceangate Boulevard, Long Beach, California, Lease No. GS-09B-38137	12/06/88
A90141	Preaward Lease Review: 400 Oceangate Boulevard, Long Beach, California, Lease No. GS-09B-38073	12/06/88
A80355	Review of Award and Negotiation of Work Orders Processed Under Supplemental Architect-Engineer Contracts in Region 5	12/08/88
A90133	Preaward Lease Review: One Lefrak City Plaza, Rego Park, NY, Extension of Lease No. GS-02B-15366	12/08/88
A90174	Preaward Lease Review: Equitable Bank Center Tower II, 100 South Charles Street, Baltimore, MD, Lease No. GS-03B-99008	12/09/88
A90168	Preaward Lease Review: Lincoln Square Office Center, Miami, FL, Lease No. GS-04B-29005	12/13/88
A90090	Preaward Lease Review: USGS/FWS, Cheyenne, Wyoming, Lease No. GS-08P-12892	12/14/88
A90179	Preaward Lease Review: Financial Centre North, Deerfield Beach, Florida, Lease No. GS-04B-28276	12/14/88
A90187	Preaward Lease Review: Crossways III, Pine Wood Lane, Chesapeake, VA, Lease No. GS-03B-99016	12/15/88
A80546	Review of Construction Contract Change Orders Coded Unforeseen/Differing Site Conditions, Region 4	12/16/88
A80823	Review of Time and Attendance Practices of the Contracts Division, Public Buildings Service	12/21/88
A90157	Preaward Lease Review: One Skyline Tower Building, 5107 Leesburg Pike, Falls Church, Virginia, Lease No. GS-11B-80434	12/21/88
A90120	Preaward Lease Review: 1100 Vermont Avenue, NW, Washington, DC, Lease No. GS-11B-80427	12/22/88
A90199	Preaward Lease Review: One Hundred Middle Street Plaza, Portland, ME, Lease No. GS-01B(PEL)-03619(NEG)	12/22/88
A90204	Preaward Lease Review: 350 S. Figueroa Street, Los Angeles, California, Lease No. GS-09B-50039	12/22/88
A90073	Review of the Public Buildings Service, Fiscal Year 1988 Assurance Statement	12/27/88
A90181	Preaward Lease Review: Leland House Limited Partnership Company, 400 Bagley Ave., Detroit, Michigan, Lease No. GS-05B-14071	12/29/88
A80634	Review of Orders Placed Against Commercial Facilities Management Contract No. GS05P87GAC0005	01/06/89
A90210	Preaward Lease Review: 1333 Broadway, Oakland, CA, Lease No. GS-09B-88101	01/06/89
A80969	Review of the Administration of Real Estate Management Services Contract to Manage the Peachtree Summit Building	01/10/89
A90176	Preaward Lease Review: 615 Erie Blvd. West, Syracuse, New York, Lease No. GS-02B-22484	01/10/89
A90216	Preaward Lease Review: Executive Park, Atlanta, Georgia, Lease No. GS-04B-29027	01/10/89
A90217	Preaward Lease Review: Koger Office Center, Atlanta, Georgia, Lease No. GS-04B-29035	01/10/89

A80297	Review of the New Jersey Buildings Management Field Office	01/12/89
A80964	Preaward Lease Review: Federal Aviation Administration Building, Renton, Washington, Region 9, Lease No. GS-10B-05434	01/12/89
A90014	Preaward Lease Review: 1919 M Street, NW, Washington, DC, Lease No. GS-11B-80412	01/12/89
A90146	Preaward Lease Review: New Northeast Distribution Center, Burlington, NJ, Lease No. GS-03B-99023	01/13/89
A90212	Preaward Lease Review: USDA, Denver, Colorado, Lease No. GS-08P-12897	01/17/89
A90112	Preaward Supplemental Lease Review: Matomic Building, 1717 H Street, NW, Washington, DC, Lease No. GS-11B-10091, Supplemental Agreement No. 9	01/19/89
A80836	Postaward Lease Review: Raleigh Oaks Building, Memphis, TN, Lease No. GS-04B-28107	01/20/89
A80774	Review of New Roof, U.S. Post Office & Courthouse, San Antonio, Texas	01/23/89
A90197	Preaward Lease Review: 550 Fannin Street, Petroleum Tower, Beaumont, Texas, Lease No. GS-R7-67-88	01/25/89
A90072	Preaward Lease Review: 1709 New York Avenue, NW, Washington, DC, Lease No. GS-11B-80415	01/26/89
A90236	Preaward Lease Review: One Pierrepont Plaza, Brooklyn, NY, Lease No. GS-02B-22494	01/30/89
A90275	Preaward Lease Review: One Gateway Center, Newton, MA, Lease No. GS-01B(PEL)-03388(NEG), One Year Extension	01/30/89
A70519	Interim Audit Report on the Review of Overtime Services for the CFM Contract at the Judiciary Square Building	01/31/89
A90256	Preaward Lease Review: Rockwall I Building, 11400 Rockville Pike, Rockville, MD, Lease No. GS-11B-90166	01/31/89
A90296	Preaward Lease Review: Six St. Paul Centre, 6 St. Paul Street, Baltimore, MD, Lease No. GS-03B-99029	01/31/89
A80634	Review of Elevator Maintenance Provided by Commercial Facilities Management Contract No. GS05P87GAC0005	02/06/89
A80990	Review of Controls over PBS-IS Passwords in Region 5	02/07/89
A80513	Review of In-house and Contractor Performance of A-76 Awards, Mechanical Maintenance Program, Oklahoma City, OK	02/16/89
A80513	Review of In-house and Contractor Performance of A-76 Awards, Mechanical Maintenance Program, Austin, TX	02/16/89
A80513	Review of In-house and Contractor Performance of A-76 Awards, Mechanical Maintenance Program, Denver, CO	02/16/89
A80513	Review of In-house and Contractor Performance of A-76 Awards, Mechanical Maintenance Program, Fort Collins, CO	02/16/89
A80751	Review of Region 4, Buildings Management Field Office, Miami, Florida	02/17/89
A90282	Preaward Lease Review: Phoenix Office Park, College Park, GA, Lease No. GS-04B-29043	02/23/89
A90343	Preaward Lease Review: U.S. Customs Service, Long Beach, California, Lease No. GS-09B-87932	02/24/89
A90043	Review of Billings for Reimbursable Guard Services, Region 5	02/28/89
A90337	Preaward Lease Review: Federal Aviation Administration Building, Renton, Washington, Lease No. GS-10B-05434	02/28/89
A90341	Preaward Lease Review: Dekalb Distribution Center #2, Atlanta, Georgia, Lease No. GS-04B-29031	02/28/89
A80515	Review of Public Buildings Service, Value Engineering Program	03/02/89
A80634	Review of Protection Services Provided Under Commercial Facilities Management Contract No. GS05P87GAC0005	03/02/89

A90363	Preaward Lease Review: Norfolk Commerce Center V, 2510 Walmer Avenue, Norfolk, VA, Lease No. GS-03B-99034	03/02/89
A80570	Review of Vacant Space Management, Region 9	03/08/89
A90099	Review of Construction Scheduling, Region 7	03/08/89
A90228	Postaward Lease Review: The Gelman Building, 2120 L Street, NW, Washington, DC, Lease No. GS-11B-60250	03/09/89
A90356	Preaward Lease Review: Union Center Plaza I, 810 First Street, NE, Washington, DC, Lease No. GS-11B-90176	03/09/89
A90367	Preaward Lease Review: One Hundred-Thirty Darlin Street, East Hartford, CT, Lease No. GS-01B(PEL)-03632(NEG)	03/09/89
A80790	Review of Region 6 Administration of Change Orders Under Contract No. GS06P88GYC0009	03/10/89
A80413	Review of Vacant Space in GSA-Controlled Buildings, Region 5	03/16/89
A80513	Review of In-house and Contractor Performance of A-76 Awards	03/16/89
A90254	Preaward Lease Review: 500 North Capitol Street, NW, Washington, DC, Lease No. GS-11B-90164	03/16/89
A90265	Preaward Lease Review: Cedar Hill III, 2216 Gallows Road, Dunn Loring, Virginia, Lease No. GS-11B-90167	03/16/89
A90371	Preaward Lease Review: Fish and Wildlife, Fort Collins, Colorado, Lease No. GS-08P-12905	03/16/89
A80874	Review of Controls Over Proprietary Data Within the Public Buildings Service	03/17/89
A80945	Review of Lease Payments: 101 Marietta, Atlanta, Georgia, Lease No. GS-04B-15730	03/17/89
A90360	Preaward Lease Review: Kenwood Distribution Center, 11015 Kenwood Road, Building No. 5, Blue Ash, Ohio, Lease No. GS-05B-14807	03/17/89
A90399	Preaward Lease Extension Review: 3700 East-West Highway, Hyattsville, Maryland, Lease No. GS-03B-05552	03/17/89
A80609	Review of Lease No. GS-04B-13365, Daniel Building, Birmingham, Alabama	03/21/89
A90186	Preaward Lease Review: Huntsville Associates, Ltd., Project No. MAL 88031, Huntsville, Alabama, Lease No. GS-04B-29018	03/21/89
A80767	Review of the Removal and Disposal of PCBs and PCB-Contaminated Transformers at the West Heating Plant	03/22/89
A80769	Review of Controls Over the Transport and Disposal of Polychlorinated Biphenyls Generated by the National Capitol Region	03/22/89
A90313	Preaward Lease Review: Woodmont Complex, 8120 Woodmont Avenue, Bethesda, Maryland, Lease No. GS-11B-90172	03/22/89
A80303	Review of Major Alterations and Improvements in Leased and Newly Acquired Buildings in the National Capital Region	03/23/89
A80874	Review of Controls Over Proprietary Data Within the National Capital Region, Public Buildings Service	03/23/89
A90255	Preaward Lease Review: 500 North Capitol Street, NW, Washington, DC, Lease No. GS-11B-90163	03/23/89
A90315	Preaward Lease Review: Glen Hill North Office Park, Building A, 800 Roosevelt Road, Glen Ellyn, Illinois, Lease No. GS-05B-14906	03/23/89
A80631	Review of STRIDE, Public Buildings Service	03/24/89
A90385	Review of GSA's Operation and Maintenance Program for Asbestos Containing Material in the National Capital Region	03/27/89
A90386	Review of Asbestos Action Plans at Selected Buildings in the National Capital Region	03/27/89
A80458	Review of Overtime Controls, National Capital Region	03/29/89
A90115	Review of New Lease Awards in a Specific Geographical Area Within Region 3	03/30/89

A90025	Review of the West Alteration Work Group in the National Capital Region	03/31/89
A90150	Preaward Lease Review: Gramax Building, 8060 13th Street, Silver Spring, Maryland, Lease No. GS-11B-80426	03/31/89
A90467	Preaward Lease Review: Federal Office Building, Oakland, California, Lease No. GS-09B-88936	03/31/89

FSS Contract Audits

A80817	Preaward Audit of Cost or Pricing Data: Fixtures Furniture, Solicitation No. FCNO-S1-2021-N-2-10-88	10/05/88
A80923	Preaward Audit of Cost or Pricing Data: Diversey Wyandotte Corporation, Solicitation No. TFTC-88-HT-792A-B	10/05/88
A80875	Preaward Audit of Multiple Award Schedule Contract: Jeol U.S.A., Inc., Solicitation No. FCGS-Y5-37007-N-7-7-88	10/13/88
A80903	Preaward Audit of Multiple Award Schedule Contract: Wenger Corporation, Solicitation No. 7FXG-J3-88-7802-B	10/13/88
A80921	Preaward Audit of Cost or Pricing Data: Artistic Innovators, Inc., Solicitation No. 2FY-EAJ-M-A3459-S	10/13/88
A80877	Preaward Audit of Cost or Pricing Data: Finishing Enterprises, Inc., Solicitation No. FCGA-A3-QX260-N	10/14/88
A80910	Preaward Audit of Multiple Award Schedule Contract: Amray, Inc., Solicitation No. FCGS-Y5-37007-N-7-7-88	10/14/88
A80849	Preaward Audit of Multiple Award Schedule Contract: Carl Zeiss, Inc., Solicitation No. FCGS-Y5-37007-N-7-7-88	10/17/88
A80949	Preaward Audit of Multiple Award Schedule Contract: International Scientific Instruments, Solicitation No. FCGS-Y5-37007-N-7-7-88	10/17/88
A80856	Preaward Audit of Pricing Proposal: American Tool Companies, Inc., Solicitation No. FCEN-FB-A8017-N-4-14-88	10/24/88
A80839	Preaward Audit of Cost or Pricing Data: Bigelow, Division of Fieldcrest Cannon, Inc., Solicitation No. FCNH-88-F501-N-3-22-88	10/26/88
A80838	Preaward Audit of Cost or Pricing Data: Karastan, Division of Fieldcrest Cannon, Inc., Solicitation No. FCNH-88-F501-N-3-22-88	10/28/88
A80937	Preaward Audit of Multiple Award Schedule Contract: Everlast Sporting Goods Mfg. Co., Inc., Solicitation No. 7FXG-J3-88-7802-B	10/31/88
A90027	Preaward Audit of Multiple Award Schedule Contract: Beckley-Cardy Company, Solicitation No. 7FXG-J3-88-7802-B	10/31/88
A80505	Preaward Audit of Multiple Award Schedule Contract: Hoover Systems, Inc., Solicitation No. FCNO-C4-2036-N-10-28-87	11/01/88
A80808	Preaward Audit of Multiple Award Schedule Contract: Pleion Corporation, Solicitation No. FCNO-87-B701-B-1-26-88	11/01/88
A80956	Preaward Audit of Multiple Award Schedule Contract: Beckman Instruments, Inc., Spinco Division, Solicitation No. FCGS-Y5-37007-N-7-7-88	11/01/88
A80853	Preaward Technical Evaluation of Cost and Pricing Data: John Savoy & Son, Inc., Solicitation No. FCNH-A1-2042-N-5-14-87	11/02/88
A80924	Preaward Audit of Multiple Award Schedule Contract: Jayfro Corporation, Solicitation No. 7FXG-J3-88-7802-B	11/03/88
A80931	Preaward Audit of Multiple Award Schedule Contract: Nissei Sangyo America, Ltd., Hitachi Scientific Instruments Division, Solicitation No. FCGS-37009-N-5-24-88	11/03/88
A80852	Preaward Technical Evaluation of Cost and Pricing Data: John Savoy & Son, Inc., Solicitation No. FCNO-S1-2021-N-2-10-88	11/04/88

A80957	Preaward Audit of Multiple Award Schedule Contract: Mogul Division of the Dexter Corporation, Solicitation No. TFTC-88-MB-685B	11/07/88
A90064	Preaward Audit of Multiple Award Schedule Contract: Marcy Fitness Products, Solicitation No. 7FXG-J3-88-7802-B	11/09/88
A80731	Preaward Audit of Cost or Pricing Data: John Savoy & Son, Inc., Solicitation No. FCNO-S1-2021-N-2-10-88	11/10/88
A80976	Preaward Audit of Multiple Award Schedule Contract: Milcare, Inc., a Herman Miller Company, Solicitation No. FCGS-X8-38010-N	11/14/88
A90107	Postaward Audit of Multiple Award Schedule Contract: Milcare, Inc., a Herman Miller Company, Contract No. GS-00F-86266 for the Period 2/1/86 to 1/31/89	11/14/88
A80938	Preaward Audit of Multiple Award Schedule Contract: Cambridge Instruments, Inc., Solicitation No. FCGS-Y5-37007-N-7-7-88	11/15/88
A90121	Preaward Audit of Multiple Award Schedule Contract: Landa Incorporated, Solicitation No. 7PM-52813/V5/7FC	11/17/88
A80950	Preaward Audit of Multiple Award Schedule Contract: Triarco Arts & Crafts, Inc., Solicitation No. 7FXG-J3-88-7802-B	11/18/88
A80961	Preaward Audit of Cost or Pricing Data: Protective Group, Inc., Solicitation No. 7FXG-M3-88-8411-B	11/21/88
A90129	Preaward Audit of Cost or Pricing Data: Fargo International, Inc., Solicitation No. 7FXG-M3-88-8411-B	11/21/88
A80730	Preaward Audit of Cost or Pricing Data: John Savoy & Son, Inc., Solicitation No. FCNH-A1-2042-N-5-14-87	11/22/88
A80939	Preaward Audit of Multiple Award Schedule Contract: Brunswick Bowling and Billiards Corporation, Solicitation No. 7FXG-J3-88-7802-B	11/22/88
A80935	Preaward Audit of Multiple Award Schedule Contract: Wilson Sporting Goods Company, Solicitation No. 7FXG-J3-88-7802-B	11/23/88
A80891	Preaward Audit of Multiple Award Schedule Contract: Nautilus Sports/Medical Industries, Inc., Solicitation No. 7FXG-J3-88-7802-B	11/25/88
A80994	Preaward Audit of Multiple Award Schedule Contract: Charles Beseler Company, Solicitation No. FCGE-88-B203-B-8-16-88	11/29/88
A81009	Preaward Audit of Multiple Award Schedule Contract: American Shuffleboard Co., Inc., Solicitation No. 7FXG-J3-88-7802-B	11/30/88
A81014	Preaward Audit of Multiple Award Schedule Contract: Safe-Play Manufacturing Co., dba Tuf-Wear Manufacturing Co., Solicitation No. 7FXG-J3-88-7802-B	11/30/88
A90054	Preaward Audit of Multiple Award Schedule Contract: Kohler Company, Generator Division, Solicitation No. 7PM-53017/M6/7FX	11/30/88
A90086	Review of Commerciality: American Seating Company, Solicitation No. FCNO-87-B701-B-1-26-88	12/01/88
A90012	Preaward Audit of Multiple Award Schedule Contract: Nutmeg Technologies, Inc., Solicitation No. TFTC-88-MB-685B	12/05/88
A90020	Preaward Audit of Multiple Award Schedule Contract: Lakeshore Curriculum Materials Company, Solicitation No. 7FXG-J3-88-7802-B	12/06/88
A80944	Preaward Audit of Multiple Award Schedule Contract: Dudley Sports Company, Solicitation No. 7FXG-J3-88-7802-B	12/08/88
A80954	Preaward Audit of Multiple Award Schedule Contract: Sutron Corporation, Solicitation No. FCGS-X3-380009-N-6-28-88	12/12/88
A90011	Preaward Audit of Multiple Award Schedule Contract: Eiki International, Incorporated, Solicitation No. FCGE-88-B203-B-8-16-88	12/12/88
A90135	Preaward Audit of Multiple Award Schedule Contract: Brennan Equipment & Manufacturing, Inc., Solicitation No. 7FXI-R6-88-3904-B	12/12/88

A80922	Preaward Audit of Multiple Award Schedule Contract: House of Ceramics, Inc., Solicitation No. 7FXG-J3-88-7802-B	12/13/88
A90063	Preaward Audit of Curtiss-Wright/Marquette, Inc., Solicitation No. FCEN-SY-A8019-N-5-18-88 -	12/13/88
A81001	Preaward Audit of Multiple Award Schedule Contract: Kreonite, Inc., Solicitation No. FCGE-88-B203-B-8-16-88	12/14/88
A90031	Preaward Audit of Multiple Award Schedule Contract: Betz Entec, Inc., Solicitation No. TFTC-88-MB-685B	12/14/88
A80986	Preaward Audit of Multiple Award Schedule Contract: Canon U.S.A., Inc., Solicitation No. FCGE-88-B203-B-8-16-88	12/16/88
A90062	Preaward Audit of Multiple Award Schedule Contract: Constructive Playthings, Solicitation No. 7FXG-J3-88-7802-B	12/20/88
A90010	Preaward Audit of Multiple Award Schedule Contract: Life Fitness, Inc., Solicitation No. 7FXG-J3-88-7802-B	12/22/88
A80933	Preaward Audit of Cost or Pricing Data: Handar, Incorporated, Solicitation No. FCGS-X3-38009-N-6-28-88	12/23/88
A80953	Preaward Audit of Multiple Award Schedule Contract: Wild Leitz, USA, Inc., Solicitation No. FCGS-Y5-37007-N	12/27/88
A90084	Preaward Audit of Multiple Award Schedule Contract: Applied Learning International, Inc., Solicitation No. 2FY-EAU-M-A5055-S	12/28/88
A90065	Preaward Audit of Multiple Award Schedule Contract: Pace Incorporated, Solicitation No. 2FY-EAU-M-A5055-S	12/29/88
A80824	Preaward Audit of Multiple Award Schedule Contract: Universal Gym Equipment, Inc., Solicitation No. 7FXG-J3-88-7802-B	12/30/88
A90053	Preaward Audit of Multiple Award Schedule Contract: Childcraft Education Corp., Solicitation No. 7FXG-J3-88-7802-B	12/30/88
A90116	Preaward Audit of Multiple Award Schedule Contract: Telex Communications, Inc., Solicitation No. FCGE-88-B203-B	12/30/88
A90185	Postaward Audit of Multiple Award Schedule Contract: Nautilus Sports/Medical Industries, Inc., Contract No. GS-10F-47437	12/30/88
A80893	Postaward Audit of Multiple Award Schedule Contract: Empire Generator Corporation, Contract No. GS-04F-01203 for the Period 11/1/84 to 10/31/87	01/05/89
A90200	Postaward Audit of Multiple Award Schedule Contract: Applied Learning International, Inc., Contract No. GS-OOF-85633 for the Period 10/1/87 to 9/30/88	01/05/89
A80967	Preaward Audit of Multiple Award Schedule Contract: Calgon Vestal Laboratories, Solicitation No. TFTC-88-MB-685B	01/10/89
A90051	Preaward Audit of Multiple Award Schedule Contract: Intermetro Industries Corporation, Solicitation No. 7FXI-R6-88-3904-B	01/10/89
A90085	Preaward Audit of Multiple Award Schedule Contract: Eastman Kodak Company, Solicitation No. FCGE-88-B203-B-8-16-88	01/13/89
A80983	Preaward Audit of Cost or Pricing Data: Premier Chemicals, Inc., Solicitation No. 10PN-SPS-6152/88-17	01/18/89
A90009	Preaward Audit of Multiple Award Schedule Contract: Olesen, Solicitation No. 7FXG-J3-88-7802-B	01/24/89
A90100	Preaward Audit of Multiple Award Schedule Contract: Kaplan School Supply, Solicitation No. 7FXG-J3-88-7802-B	01/24/89
A90067	Preaward Audit of Multiple Award Schedule Contract: Advance Lifts, Inc., Solicitation No. 7FXI-R6-88-3904-B	01/26/89
A90158	Preaward Audit of Multiple Award Schedule Contract: Eveready Battery Company, Inc., Solicitation No. 7FXI-M6-88-6107-B	01/27/89

A80978	Preaward Audit of Multiple Award Schedule Contract: National Micrographic Systems, Inc., Solicitation No. FCGE-B3-75445-N-4-26-88	01/31/89
A90004	Preaward Audit of Multiple Award Schedule Contract: Techno Products, Incorporated, Solicitation No. 7FXI-R6-88-3904-B	01/31/89
A90169	Preaward Audit of Multiple Award Schedule Contract: Hanna Car Wash International, Solicitation No. 7FXI-E6-88-4905-B	02/03/89
A90123	Preaward Audit of Cost or Pricing Data: Tab Products Company, Solicitation No. FCNO-87-B701-B-1-26-88	02/07/89
A90032	Preaward Audit of Multiple Award Schedule Contract: E. I. DuPont De Nemours & Company, Inc., Biotechnology Systems Division, Solicitation No. FCGS-Y5-37007-N-7-7-88	02/14/89
A90339	Postaward Audit of Multiple Award Schedule Contract: Devilbiss Company, Contract No. GS 0713769 for the Period 4/1/86 to 3/31/89	02/14/89
A90342	Review of Proposal for Initial Pricing: Flohr & Sohne Cadolto-Werk, Solicitation No. FCGA-F2-IF300-N-6-28-88	02/14/89
A90148	Preaward Audit of Multiple Award Schedule Contract: Devilbiss Company, Solicitation No. 7FXI-E6-88-4905-B	02/16/89
A90131	Preaward Audit of Cost or Pricing Data: M.S. Ginn Company, Solicitation No. FCNO-S1-2021-N-2-10-88	02/23/89
A80376	Postaward Audit of Multiple Award Schedule Contracts: Fixtures Furniture, Contract Nos. GS-00F-68571 and GS-00F-68572	02/28/89
A90302	Postaward Audit of Multiple Award Schedule Contract: Westinghouse Furniture Systems, Contract No. GS-00F-76574 for the Period 7/1/85 to 9/30/88	03/03/89
A90235	Preaward Audit of Cost or Pricing Data: American Seating Company, Solicitation No. FCNO-87-B701-B-1-26-88	03/06/89
A90264	Preaward Audit of Cost and Pricing Data: Jasper Desk Company, Solicitation No. FCNO-J2-2027-N-9-29-87	03/07/89
A90151	Preaward Audit of Multiple Award Schedule Contract: Graco, Inc., Solicitation No. 7FXI-E6-88-4905-B	03/08/89
A90330	Preaward Audit of Multiple Award Schedule Contract: Award Crafters, Inc., Solicitation No. 7FXG-K4-88-9911-B	03/09/89
A80548	Postaward Audit of Multiple Award Schedule Contract: Solarex Corporation, Contract No. GS-04F-01274	03/10/89
A90005	Preaward Audit of Multiple Award Schedule Contract: Axia, Inc., Nestaway Division, Solicitation No. 7FXI-R6-88-3904-B	03/10/89
A90201	Preaward Audit of Multiple Award Schedule Contract: The Hotsy Corporation, Solicitation No. 7FXI-E6-88-4905-B	03/10/89
A90303	Preaward Audit of Multiple Award Schedule Contract: Classic Medallics, Inc., Solicitation No. 7FXG-K4-88-9911-B	03/14/89
A90435	Review of Application of Agreed-Upon Procedures, RFP No. FCGA-F2-1F300-N-6-28-88, Rubb Buildings Ltd., Gateshead, England	03/14/89
A90184	Preaward Audit of Multiple Award Schedule Contract: Clemco Industries, Solicitation No. 7FXI-E6-88-4905-B	03/16/89
A80503	Postaward Audit of Multiple Award Schedule Contract: OCE Business Systems, Inc., Contract No. GS-00F-77068 for the Period 10/1/85 to 9/30/87	03/21/89
A70111	Postaward Audit of Multiple Award Schedule Contract: Herman Miller, Inc., Contract No. GS-00F-76586 for the Period 7/3/85 to 9/30/88	03/22/89
A70112	Postaward Audit of Multiple Award Schedule Contract: Herman Miller, Inc., Contract No. GS-00S-38277 for the Period 5/13/82 to 6/30/85	03/22/89
A90130	Preaward Audit of Multiple Award Schedule Contract: Caravelle Industries, Inc., Solicitation No. 7FXI-E6-88-4905-B	03/22/89

A90298	Preaward Audit of Multiple Award Schedule Contract: Wilson Trophy Company, Solicitation No. 7FXG-K4-88-9911-B	03/22/89
A90444	Preaward Audit of Cost or Pricing Data: Sargent and Greenleaf, Inc., Solicitation No. 7FXI-B5-88-5317-N	03/22/89
A90307	Preaward Audit of Multiple Award Schedule Contract: Cincinnati Time, Inc., Solicitation No. FCGE-89-C207-B	03/23/89
A90170	Preaward Audit of Multiple Award Schedule Contract: Equipment Company of America, Solicitation No. 7FXI-R6-88-3904-B	03/24/89
A90182	Preaward Audit of Cost or Pricing Data: Shenango International Sales Corporation, Solicitation No. FCGA-F2-IF300-N-6-28-88	03/24/89
A80865	Preaward Audit of Cost or Pricing Data: Ortho Pharmaceutical Corporation, Solicitation No. FCGA-A3-QW261-N-7-19-88	03/28/89
A90149	Preaward Audit of Multiple Award Schedule Contract: Sioux Steam Cleaner Corporation, Solicitation No. 7FXI-E6-88-4905-B	03/28/89
A70733	Postaward Audit of Multiple Award Schedule Contract: IBM Corporation, Contract No. GS-00F-69279	03/29/89
A80502	Postaward Audit of Multiple Award Schedule Contract: Wright Line, Inc., Contract No. GS-00F-76047 for the Period 6/13/85 to 3/31/88	03/31/89

FSS Internal Audits

A80726	Review on Office Equipment Division's Administration of Contract No. GS-00F-69279 with IBM Corporation	10/07/88
A80530	Review of the Shelf-life Extension Criteria Used at Midwest Distribution Center	10/11/88
A80985	Review of Complaint Concerning Canon U.S.A., Inc., Contract No. GS-00F-85531	10/24/88
A70705	Review of the GSA Laboratory, Region 9	10/25/88
A80446	Review of the Philadelphia Fleet Management Center and Baltimore Fleet Management Office, Region 3	10/27/88
A80446	Review of the Regional Fleet Management Branch and Centralized Maintenance Control Center, Region 3	10/27/88
A80888	Review of Eligibility for Federal Surplus Property, Shepherdsfield School	11/07/88
A80738	Review of Accounting Process for Vehicle Sales in the National Capital Region	11/30/88
A90061	Review of the Federal Supply Service, Fiscal Year 1988 Assurance Statement	12/16/88
A80425	Review of Selected Procurement Activities of the Office of Transportation Audits	12/22/88
A70726	Review of the Multiple Award Schedule for Office Machines	12/27/88
A80919	Review of Multiple Award Schedule Contract: Insulgard Corporation, Contract No. GS-01F-09926	12/30/88
A80888	Review of Donee Compliance with the Requirements of the Federal Surplus Property Donation Program	01/06/89
A80530	Review of Security and Fire Safety, Midwest Distribution Center, Region 5	01/13/89
A80529	Review of GSA's Acquisition of Thirty-Eight Wildland Fire Trucks for the Bureau of Land Management	02/10/89
A80381	Review of the Federal Supply Service Security Program	02/22/89
A90259	Review of Duplicate Purchase Orders Issued by Federal Supply Service, Furniture Commodity Center	02/27/89
A70471	Review of the Northeastern Distribution Center, Belle Mead, New Jersey	02/28/89
A70772	Review of Furniture Commodity Center Quickship Program	03/13/89
A81004	Review of Auction Sale No. 5FBS89-1, Region 5	03/21/89

A80381	Review of Proprietary Procurement Information in the Federal Supply Service	03/24/89
A80470	Review of the Personal Property Sales Center, Franconia, Virginia	03/29/89
A80597	Review of Hazardous Waste Disposal at the Southwestern Distribution Center	03/29/89
A70472	Review of Depot Operations at the Southwestern Wholesale Distribution Center	03/30/89

IRMS Contract Audits

A80848	Preaward Audit of Multiple Award Schedule Contract: Silicon Graphics, Incorporated, Solicitation No. GSC-KESO-C-00039-N-4-13-88	10/04/88
A80719	Preaward Audit of Cost or Pricing Data: Computer Data Systems, Inc., Solicitation No. GSC-OIT-7007	10/06/88
A80724	Preaward Audit of Cost or Pricing Data: Planning Research Corporation, Solicitation No. GSC-OIT-7007	10/20/88
A80725	Preaward Audit of Cost or Pricing Data: Systemhouse Federal Systems, Inc., Solicitation No. GSC-OIT-7007	10/20/88
A80965	Preaward Audit of Cost or Pricing Data: CPT Corporation, Solicitation No. GSC-KESO-C-00039-N-4-13-88	10/27/88
A80763	Preaward Audit of Multiple Award Schedule Contract: Digital Equipment Corporation, Solicitation No. GSC-KESO-C-00039-N-4-13-88	11/08/88
A80796	Preaward Audit of Cost or Pricing Data: C3, Incorporated, Solicitation No. GSC-KESO-C-00039-N-4-13-88	11/09/88
A80879	Preaward Audit of Multiple Award Schedule Contract: King Radio Corporation, Solicitation No. GSC-KESV-00049-N-4-21-88	11/09/88
A80846	Preaward Audit of Cost or Pricing Data: Rugged Digital Systems, Inc., Solicitation No. GSC-KESO-C-00039-N-4-13-88	11/10/88
A90109	Preaward Audit of Cost or Pricing Data: Contel ASC, Solicitation No. KTN-MS-87-03	11/21/88
A90110	Audit of Termination Proposal: Martin Marietta Data Systems, Contract No. GS-00K-87-AJC0132	11/21/88
A80962	Preaward Audit of Multiple Award Schedule Contract: Metier Management Systems, Inc., Solicitation No. GSC-KESO-C-00039-N-4-13-88	11/28/88
A80789	Postaward Audit of Multiple Award Schedule Contract: NCR Corporation, Contract No. GS00K88AGS5936 for the Period 10/1/87 to 9/30/88	12/07/88
A80858	Postaward Audit of Multiple Award Schedule Contract: NCR Corporation, Contract No. GS00K87AGS5852 for the Period 11/12/86 to 9/30/87	12/07/88
A80948	Preaward Audit of Multiple Award Schedule Contract: Motorola Computer Systems, Inc., Solicitation No. GSC-KESO-C-00039-N-4-13-88	12/14/88
A90119	Preaward Audit of Cost or Pricing Data: Ricoh Corporation, Modification of Contract No. GS-00K-88-AGS-0454	12/21/88
A80558	Preaward Audit of Multiple Award Schedule Contract: Unisys Corporation, Solicitation No. GSC-KESO-C-00039-N-4-13-88	12/22/88
A80932	Preaward Audit of Cost or Pricing Data: Rolm Mil-Spec Corporation, Solicitation No. GSC-KESO-C-00039-N-4-13-88, Model 1666B Processor	12/22/88
A70602	Postaward Audit of Multiple Award Schedule Contract: Emergency Power Engineering, Inc., Contract No. GS-OOK-85-AGS-5065 for the Period 4/1/85 to 3/31/86	12/30/88
A80418	Postaward Audit of Multiple Award Schedule Contract: Emergency Power Engineering, Inc., Contract No. GS-OOK-85-AGS-5065 for the Period 4/1/86 to 3/31/87	12/30/88
A90036	Preaward Audit of Cost or Pricing Data: Rolm Mil-Spec Corporation, Solicitation No. GSC-KESO-C-00039-N-4-13-88, Model 1666D Processor	01/03/89
A90037	Preaward Audit of Cost or Pricing Data: Rolm Mil-Spec Corporation, Solicitation No. GSC-KESO-C-00039-N-4-13-88, Model 1900 Hawk/32 Processor	01/03/89

A90038	Preaward Audit of Cost or Pricing Data: Rolm Mil-Spec Corporation, Solicitation No. GSC-KESO-C-00039-N-4-13-88, Model 5617 Power Supply	01/03/89
A90039	Preaward Audit of Cost or Pricing Data: Rolm Mil-Spec Corporation, Solicitation No. GSC-KESO-C-00039-N-4-13-88, Model 3765 Asynchronous Interface	01/03/89
A80716	Preaward Audit of Cost or Pricing Data: Unisys Corporation, Federal Information Systems, Solicitation No. GSC-OIT-7007	01/11/89
A70683	Postaward Audit of Multiple Award Schedule Contract: Fujitsu Imaging Systems of America, Inc., Contract No. GS-00K-88AGS-0432 for the Period 12/23/85 to 9/30/87	01/20/89
A90286	Preaward Audit of Pricing Proposal: Falcon Systems, Inc., Solicitation No. GSC-KES-B-C-00040-N-11-9-88	01/25/89
A90287	Preaward Audit of Pricing Proposal: Falcon Microsystems, Inc., Solicitation No. GSC-KES-B-C-00040-N-11-9-88	01/25/89
A70453	Postaward Audit of Multiple Award Schedule Contract: Unisys Corporation, Contract No. GS00K86AGS5643	01/30/89
A90195	Preaward Audit of Multiple Award Schedule Contract: Tandon Corporation, Solicitation No. GSC-KES-B-C-00040-N-11-9-88	02/01/89
A90153	Preaward Audit of Multiple Award Schedule Contract: Westwood Computer Corporation, Solicitation No. GSC-KES-B-C-00040-N-11-9-88	02/06/89
A80797	Preaward Audit of Cost or Pricing Data: Honeywell Federal Systems, Inc., Solicitation No. GSC-KESO-C-00039-N-4-13-88	02/15/89
A90249	Audit of Termination Proposal: Advanced Technology, Inc.	02/23/89
A90155	Preaward Audit of Cost or Pricing Data: The Account Data Group, Solicitation No. GSC-KES-B-C-00040-N-11-9-88	02/24/89
A90206	Preaward Audit of Multiple Award Schedule Contract: Sytek, Inc., Solicitation No. GSC-KES-B-C-00040-N-11-9-88	02/24/89
A90242	Preaward Audit of Multiple Award Schedule Contract: Seiko Instruments USA, Inc., Solicitation No. GSC-KES-B-C-00040-N-11-9-88	02/24/89
A90266	Preaward Audit of Multiple Award Schedule Contract: Solicitation No. GSC-KES-B-C-00040-N-11-9-88	02/24/89
A90322	Preaward Audit of Pricing Proposal: Centech, Inc., Solicitation No. GSC-OIT-8067	02/28/89
A90193	Preaward Audit of Multiple Award Schedule Contract: Allen-Bradley Company, Inc., Solicitation No. GSC-KES-B-C-00040-11-9-88	03/01/89
A90263	Preaward Audit of Multiple Award Schedule Contract: Kybe Corporation, Solicitation No. GSC-KES-B-C-00040-N-11-9-88	03/03/89
A90316	Preaward Audit of Pricing Proposal: Jaycor, Subcontractor to Harris Data Services Corporation, Solicitation No. GSC-OIT-8067	03/06/89
A90323	Preaward Audit of Pricing Proposal: Advanced Technology, Inc., Subcontractor to Harris Data Services Corporation, Solicitation No. GSC-OIT-8067	03/06/89
A90324	Preaward Audit of Pricing Proposal: CACI, Inc., Federal Subcontractor to Evaluation Research Corporation, Solicitation No. GSC-OIT-8067	03/06/89
A90165	Preaward Audit of Multiple Award Schedule Contract: Zenith Data Systems, Solicitation No. GSC-KES-B-C-00040-N-11-9-88	03/08/89
A90223	Preaward Audit of Multiple Award Schedule Contract: Symplex Communications Corporation, Solicitation No. GSC-KES-B-C-00040-11-9-88	03/08/89
A90205	Preaward Audit of Multiple Award Schedule Contract: Dest Corporation, Solicitation No. GSC-KES-G-00038-N-11-24-87	03/09/89
A90231	Preaward Audit of Cost or Pricing Data: USL Data Systems, Solicitation No. GSC-KES-B-C-00040-N-11-9-88	03/09/89
A90251	Preaward Audit of Multiple Award Schedule Contract: Digital Communications Associates, Inc., Solicitation No. GSC-KES-B-C-00040-11-9-88	03/09/89

A90248	Preaward Audit of Multiple Award Schedule Contract: Broadcast Electronics, Inc., Solicitation No. GSC-KESR-00050-N-11-21-88	03/13/89
A90279	Preaward Audit of ADP Schedule Contract: Racal-Milgo Information Systems, Division of Racal Information Systems, Inc., Solicitation No. GSC-KES-B-C-00040-N-11-9-88	03/13/89
A90238	Preaward Audit of Multiple Award Schedule Contract: Lee Data Corporation, Solicitation No. GSC-KES-B-C-00040-N-11-9-88	03/16/89
A90288	Preaward Audit of Multiple Award Schedule Contract: Memorex Telex Corporation, Solicitation No. GSC-KESV-00052-N-11-29-88	03/17/89
A90308	Preaward Audit of Multiple Award Schedule Contract: Ampex Corporation, Solicitation No. GSC-KESV-00052-N-11-29-88	03/17/89
A90156	Preaward Audit of Cost or Pricing Data: International Technology Corporation, Solicitation No. GSC-KES-B-C-00040-N-11-9-88	03/21/89
A90152	Preaward Audit of Multiple Award Schedule Contract: Graham Magnetics Incorporated, Solicitation No. GSC-KES-B-C-00040-11-9-88	03/23/89
A90280	Preaward Audit of Cost and Pricing Data: ACD Corporation, Solicitation No. GSC-KES-B-C-00040-N-11-9-88	03/23/89
A90321	Preaward Audit of Pricing Proposal: Synergy, Inc., Subcontractor to Science Application International Corporation, Solicitation No. GSC-OIT-8067	03/23/89
A90329	Preaward Audit of Cost or Pricing Data: Versitron, Inc., Solicitation No. GSC-KES-B-C-00040-N-11-9-9-88	03/24/89
A90328	Preaward Audit of Pricing Proposal: ARINC Research Corporation, Solicitation No. GSC-OIT-8067	03/27/89
A90317	Preaward Audit of Pricing Proposal: The Wollongong Group, Subcontractor to ERC International, Solicitation No. GSC-OIT-8067	03/28/89
A90414	Preaward Audit of Multiple Award Schedule Contract: Grid Systems Corporation, Solicitation No. GSC-KES-B-C-00040-N-11-9-88	03/28/89
A90218	Preaward Audit of Cost or Pricing Data: Delta Data Systems Corporation, Solicitation No. GSC-KES-B-C-00040-N-11-9-88	03/29/89
A90372	Preaward Audit of Multiple Award Schedule Contract: Metraplex Corporation, Solicitation No. GSC-KESR-00051-N-11-20-88	03/29/89
A90285	Preaward Audit of Cost or Pricing Data: Centel Federal Systems, Solicitation No. GSC-KES-B-C-00040-N-11-9-88	03/30/89
A90338	Preaward Audit of Cost or Pricing Data: Bohdan Associates, Inc., Solicitation No. GSC-KES-B-C-00040-N-11-9-88	03/30/89
A90122	Preaward Audit of Cost or Pricing Data: Electronic Associates, Inc., Solicitation No. GSC-KESO-C-00039-N-4-13-88	03/31/89
A90299	Preaward Audit of Cost or Pricing Data: Government Technology Services, Inc., Solicitation No. GSC-KES-B-C-00040-N-11-9-88	03/31/89
A90318	Preaward Audit of Pricing Proposal: SAIC Comsystems, A Division of Science Applications, International Corporation, Solicitation No. GSC-OIT-8067	03/31/89
A90325	Preaward Audit of Pricing Proposal: Robbins-Gioia, Incorporated, Subcontractor to Science Applications International Corporation, Solicitation No. GSC-OIT-8067	03/31/89
A90326	Preaward Audit of Pricing Proposal: Stanley Associates, Subcontractor to ARINC Research Corporation, Solicitation No. GSC-OIT-8067	03/31/89
A90327	Preaward Audit of Pricing Proposal: Harris Corporation, Solicitation No. GSC-OIT-8067	03/31/89

IRMS Internal Audits

A90071	Review of the Information Resources Management Service, Fiscal Year 1988 Assurance Statement	12/16/88
A80840	Review of Booz, Allen and Hamilton Inc., Engineering Study Contract (GS-00K-8403C0001)	01/10/89

Other Contract Audits

A90434	Audit of Subcontractor Report: Hekimian Laboratories, Inc., Contract No. GS-00K-88AGS0457	03/31/89

Other Internal Audits

A80002	Review of Region 6 Processing of Payments Made by the Credit Card Accounts Payable System	10/03/88
A80160	Review of Region 6 Credit and Finance Function	10/13/88
A80697	Review of the Imprest Fund, Portland Field Office	10/27/88
A80822	Review of Time and Attendance Practices of the Administrative Services Division, Office of Administration	10/28/88
A80688	Review of Imprest Fund, Vancouver, Washington Fleet Management Center, Region 10	11/09/88
A80245	Review of Real Property Disposal Operations of the Chicago Real Estate Sales Field Office	12/01/88
A80861	Review of Auburn Imprest Fund, GSA Center, Auburn, Washington, Region 9	12/06/88
A90015	Review of Year-End Spending, Fiscal Year 1988	12/13/88
A81011	Review of Imprest Fund, Dayton Fleet Management Center, Region 5	12/14/88
A80405	Review of Administration of Excess Profits Clauses in Negotiated Sales, Region 9	12/16/88
A80528	Review of Rent Payments in the National Capital Region	12/27/88
A81008	Review of the Office of the Comptroller, Fiscal Year 1988, Section 2, Assurance Statement	12/27/88
A90114	Review of the Federal Property Resources Service, Fiscal Year 1988 Assurance Statement	12/27/88
A81007	Review of GSA's FMFIA Assurance Statement for Fiscal Year 1988	12/29/88
A81008	Review of the Office of Administration, Fiscal Year 1988, Section 2, Assurance Statement	12/30/88
A80803	Review of the Imprest Fund, Anchorage Fleet Management Center	01/10/89
A80804	Review of the Imprest Fund, Fairbanks Fleet Management Center	01/10/89
A80569	Review of the A-76 Program, A-76 Project 09PFS063, Region 9	01/19/89
A81007	Review of the Office of the Comptroller, Fiscal Year 1988, Section 4, Assurance Statement	01/23/89
A80739	Review of Controls Over the IT Fund, ADP Equipment Lease Program	01/31/89
A90159	Review of Imprest Fund Operations, Public Buildings Service Field Office, 4300 Goodfellow Boulevard, St. Louis, Missouri	02/08/89
A90183	Review of Imprest Fund Operations, Public Buildings Service Field Office, 9700 Page Boulevard, Overland, Missouri	02/09/89

A81010	Review of Imprest Fund, Loop Field Office, Region 5	03/03/89
A80569	Review of the A-76 Program, A-76 Project 09PFS026, Region 9	03/07/89
A80569	Review of the A-76 Program, A-76 Project 09PMM017, Region 9	03/07/89
A80748	Review of Time and Attendance Practices, Region 4	03/07/89
A90017	Review of Operations of GSA Printing Plant, Kansas City, Missouri	03/13/89
A90002	Review of Controls Over Advisory and Assistance Service Contracts for Fiscal Year 1988	03/20/89
A80368	Review of Imprest Fund, Fleet Management Center, Albuquerque, New Mexico	03/29/89
A80368	Review of Imprest Fund, Fleet Management Center, Los Alamos, New Mexico	03/29/89
A90172	Review of Imprest Fund Activities, Metro North Field Office, Germantown, Maryland	03/30/89
A90350	Review of Imprest Fund, Thomas P. O'Neill Federal Building, Boston, MA	03/30/89

Non-GSA Contract Audits

A80727	Preaward Audit of Lease Escalation Proposal: Hoffman Entities, Inc., Lease No. GS-03B-5960	11/22/88

Non-GSA Internal Audits

A90021	Review of the Administrative Procedures of the Architectural and Transportation Barriers Compliance Board	12/14/88
A80586	Review of Procurement Practices at the Pennsylvania Avenue Development Corporation	12/22/88
A81013	Review of the Administrative Procedures of the Administrative Conference of the United States	03/29/89

APPENDIX II—DELINQUENT DEBTS

GSA's Office of Comptroller provided the information presented herein.

GSA Efforts to Improve Debt Collection

During the period October 1, 1988 through March 31, 1989, GSA efforts to improve debt collection and reduce the amount of debt written off as uncollectible focused on upgrading collections functions and enhancing debt management. These activities included the following:

- Revised procedures for personal property sales, and implemented procedures for liquidated damages on personal property sales and for Freedom of Information Act billings.
- Procedures and processes were implemented whereby excess employee travel advances may be paid by credit card, rather than only by check.
- Established milestones for implementing the Federal Tax Refund Offset Program. Under this program, a Federal agency can collect debts through offsets from the income tax refunds of persons owing money to the agency.

Non-Federal Accounts Receivable

	As of October 1, 1988	As of March 31, 1989	Difference
Total Amounts Due GSA	$40,843,926	$44,413,081	$3,569,155
Amount Delinquent	$15,394,070	$18,959,900	$3,565,830
Total Amount Written Off as Uncollectible Between 10/1/88 and 3/31/89	$38,761		

Of the total amounts due GSA and the amounts delinquent as of October 1, 1988 and March 31, 1989, $9.4 million and $10 million, respectively, are being disputed.

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